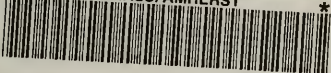


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ELEVENTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1916, AND MARCH 31, 1917

BY

THE DIRECTOR OF THE BUREAU OF STATISTICS



BOSTON
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CITIES, TOWNS, AND DISTRICTS WHICH HAVE TAKEN ACTION IN ACCORDANCE WITH
CHAPTER 598, ACTS OF 1910, AND AMENDMENTS THERETO, AND CHAPTER 159,
GENERAL ACTS OF 1917, PROVIDING FOR AN AUDIT OF ACCOUNTS AND THE
INSTALLATION OF A STANDARD ACCOUNTING SYSTEM BY THE BUREAU OF STA-
TISTICS.

Amesbury	Halifax	PITTSFIELD
Amherst	Hamilton	Plymouth
Ashland	Hardwick	QUINCY
Athol	HAVERHILL	Raynham
ATTLEBORO	Holliston	REVERE
Avon	Hopkinton	Russell
Bedford	Ipswich	Sandisfield
Belchertown	Lanesborough	Sandwich
Billerica	LAWRENCE	Saugus
Boxford	Lexington	Sharon
Bridgewater	LOWELL	SOMERVILLE
BROCKTON	Ludlow	Southborough
CAMBRIDGE	LYNN	Southbridge
Canton	MALDEN	Southwick
Carlisle	Manchester	SPRINGFIELD
Chilmark	Marshfield	Stockbridge
Clinton	Mashpee	Swampscott
Dedham	Medfield	TAUNTON
Deerfield	MEDFORD	Tisbury
Dracut	MELROSE	Topsfield
Duxbury	Millville	Uxbridge
Duxbury Fire and Water District	Natick	Wakefield
Edgartown	Needham	Walpole
EVERETT	NEWTON	WALTHAM
FITCHBURG	Northfield	Webster
Gardner	Oak Bluffs	West Bridgewater
Gay Head	Orange	Weston
GLOUCESTER	Otis	West Stockbridge
Goshen	Palmer	Whitman
Gosnold	PEABODY	Winchendon
Grafton	Peru	Winthrop
	Petersham	WOBURN

Total, 95.

STATISTICS OF MUNICIPAL FINANCES—1916.

INTRODUCTION.

The Eleventh Annual Report on the Statistics of Municipal Finances herewith submitted gives certain statistical data, similar to presentations in former reports, as of the year 1916 (that is, covering the several municipal financial years ending, between November 30, 1916, and March 31, 1917). Owing to conditions growing out of the war, which have made abnormal demands upon the Bureau of Statistics, and to which it has been necessary in the existing exigency to give preference in the public interest, also to numerous changes in the personnel of the department and other circumstances beyond our control, the publication of this report has been delayed, so that the end of the calendar year 1918 is now approaching as these introductory pages are being prepared for the printer.

Under these circumstances it is fitting that the review of the administrative work of the Bureau in this field, such as has customarily been included in former reports, should on this occasion be brought up to the current date. This work is differentiated from that which relates to the making of returns of financial transactions by the cities and towns and their correction and tabulation upon a uniform basis, as published herein, and is of two kinds: (1) The auditing of municipal accounts and the installation of standard accounting systems, and (2) the partial regulation of municipal indebtedness by the issue of notes by towns and districts only upon certification by the Director of the Bureau.

1. THE AUDITING OF MUNICIPAL ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

At the time of the issue of my last report as of November 15, 1917, the Bureau had made an audit of accounts and installed a standard accounting system upon petition of the city government in cities and by vote of town meetings in towns, under the provisions of Chapter 598, Acts of 1910, and amendments thereof, in 71 municipalities; in four other municipalities an audit only, unaccompanied by the installation of an accounting system, had been made; and in seven other places an accounting system had been installed, but without a thorough, preliminary audit; thus there was a total of 82 municipalities for which the Bureau of Statistics had performed a direct service, upon their own petition, intended to effect an improvement in their financial condition. Since then, the cities of Malden

and Revere and the towns of Canton, Bridgewater, and West Bridgewater have petitioned the Bureau for audits and the installation of a system; the towns of Chilmark and Marshfield and the Duxbury Fire and Water District have petitioned for an audit only; and the towns of Boxford, Edgartown, Lexington, Otis, and Whitman have petitioned for the installation of a system only.

In addition to the above, acting under the authority of Chapter 192, Acts of 1917, the Bureau has made an audit of certain departments, upon the petition of the selectmen, in the towns of Barnstable, Braintree, Hingham, Hubbardston, Randolph, and Stoneham, its services being sought for this purpose where a change was being made in the personnel, or because some doubt as to the correctness of the accounts existed and immediate action was necessary.

Thus, up to December 15, 1918, there has been a total of 100 municipalities (23 cities and 77 towns) which, during the past eight years, have voluntarily, either through the local authorities or by direct vote in town meeting, petitioned the Bureau of Statistics for assistance in determining their true financial condition or in standardizing their accounting methods in accordance with sound financial principles, or for both. These 23 cities have an aggregate population of 1,170,975 by the State Census of 1915 and an aggregate assessed valuation in 1917 of \$1,269,068,609, representing 63.1 per cent of the population of all the cities of the State outside of Boston, and 65 per cent of the assessed valuation of all the cities except Boston. The 77 towns represent an aggregate population of 347,709, or 31.8 per cent of the population of all the towns of the State and an assessed valuation of \$337,836,307, or 30.2 per cent of the total assessed valuation of the towns. That is to say, 51.5 per cent of the population of the Commonwealth, representing 52.3 per cent of the assessed valuation (outside of Boston), has had the benefit of the services of this department through some form of an audit of their municipal accounts, and, in most cases, the benefit also of the installation of a standard modern accounting system.

The need of these municipalities for this assistance has varied widely. A certain portion of the petitions for audits or for the installation of new systems of accounts have come from towns whose affairs were already conducted with a measurable degree of efficiency and whose general financial condition was good, but these municipalities were animated by the desire to have their administrative methods made the subject of an impartial examination and their town officers wished to keep fully abreast of the times in handling their financial problems and interpreting the laws bearing upon them.

In most cases, however, the service of the Bureau has been asked because the absolute need of it was apparent, this condition being due to inability to meet satisfactorily the requirements not only of legislative enactments, but of the increasing demands of citizens and taxpayers who are

the victims of accounting and financial methods hopelessly inadequate to serve efficiently the conditions of municipal life in the first quarter of the twentieth century. The constructive work of the Bureau in helping to remedy the situation in these communities, at their own request, is a record of achievement which I think I may be permitted to say is most gratifying; indeed, municipal officers and interested citizens are constantly testifying, by written communications and in personal conferences, to the substantial improvement in the administration of local affairs which has resulted from the counsel and services of the Bureau.

While all this is true, the satisfaction which may be found in the retrospect is not without alloy, marred as it is by the reflection that the waste, and worse than waste, which has been disclosed in the course of our investigations has run into sums impossible to tabulate accurately, though they have indisputably amounted to hundreds of thousands of dollars which might have been saved had the taxpayers but awakened sooner to the necessity of subjecting their financial transactions to the merely ordinary safeguards dictated by the simple demands of business prudence.

Any feeling, therefore, of pride, which we might be disposed to cherish, that the service rendered by the Bureau of Statistics in reforming municipal accounting procedure has been the result wholly of voluntary action by our cities and towns rather than of initiative taken by the Commonwealth, is dulled by the reflection that all too many of these communities failed to take advantage of the remedy at hand until they were face to face with disaster. Concrete evidence of this distressing fact has been furnished during recent months in the form of deficiencies and shortages in town accounts aggregating at least \$140,000, the amount in one case alone being sufficient to have more than paid the cost of auditing the accounts and disclosing the true financial condition of every town of the Commonwealth. The time has arrived when legislative action which will meet this situation more effectively than is possible under existing statutes is, in my opinion, demanded in the interests of the taxpayers and all concerned in a sound administration of municipal affairs. I, therefore, respectfully urge that the Legislature give earnest consideration to this subject.

2. THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

A definite means of regulating municipal indebtedness so as to insure its incurrence only in accordance with the provisions of law is afforded through the operation of the statutes of 1913 and 1915, which require the notes of towns and districts to be certified by the Director of the Bureau of Statistics; but the opportunity for such regulation is only partial, and does not extend to debt incurred through the issue of bonds by towns or to any form of security issued by cities. While the application of the certification provision to all municipal securities would therefore be a logical step making for uniformity in practice and would, it may be assumed, be productive of salutary results, I have felt that legislation with this object

in view might properly be left to be determined by the growth of public sentiment; but I am of the opinion that the issue of all loans, both of towns and cities, should be a matter of current record in this office, so that there may be available at all times to investors and the public generally, complete and up-to-date information on the amount of indebtedness authorized and outstanding of every municipality in the Commonwealth, and I accordingly recommend legislation to this end.

In the meantime, it may be said that the results attained from the operation of the existing statutes on this subject have amply justified them, notwithstanding the limitation of their provisions to the approval only of notes issued by the towns and districts. The following table shows the aggregate number of such notes annually certified, and the amount of the loans represented by the same since the original act went into effect January 1, 1911:—

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911,	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912,	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913,	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914,	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915,	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916,	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917,	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918,	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98

The very noticeable falling off in the number and amount of loans issued for general purposes in 1917 and 1918 is due almost wholly to curtailment on account of the war. Early in the summer of 1918 the Federal Capital Issues Committee was given authority over the issue of municipal securities in the case of loans aggregating \$100,000 or more. This Bureau co-operated with the Government agencies in every way possible in inducing cities and towns to postpone all projects which called for the borrowing of money; in fact, even before steps had been taken by the Federal authorities to limit borrowing by municipalities, we urged at all conferences held with town officials that the needs of the nation be called to the attention of the voters of the town when making appropriations for the year, and in most cases the suggestions met with a sympathetic response. The results are shown by our records, from which it appears that for the period between July 1 and December 30, 1918, there were only 214 notes issued for permanent improvement purposes, representing an aggregate of \$236,100, as against 543 notes of the same character, aggregating \$553,772.21, issued during the corresponding six months in 1917.

The Legislature in 1917 passed an act (Chapter 264) authorizing cities

and towns "during the continuance of the existing state of war between the United States and any foreign country, to appropriate such sums of money as they may deem necessary to conserve health and to protect persons and property; to establish, maintain, and equip training fields; to purchase military equipment and supplies; and for the purpose of conserving the food supply, to do such things as they may deem necessary to assist in the raising and distribution of food products." Provision was made in the act for meeting the expenditures thus authorized either by taxation or the incurrence of debt by the issue of bonds or notes for a period not exceeding five years.¹

FINANCIAL STATUS OF THE MUNICIPALITIES.

Excess or Deficiency of Revenue.

On pages xxii to xxv are presented tables showing for the years 1912 to 1916, inclusive, a comparison of the excess or deficiency of revenue for the cities and the large towns of the Commonwealth. Adding to these figures the total for the small towns, not published in detail, we give below, for all municipalities, the aggregate current charges against revenue and the revenue for current charges, from which may be seen the fluctuations in these transactions for the five-year period:—

YEARS.	CURRENT CHARGES AGAINST REVENUE			REVENUE FOR CURRENT CHARGES		
	Amount	Increase	Per Cent of Increase	Amount	Increase	Per Cent of Increase
1912,	\$90,563,923	—	—	\$93,990,710	—	—
1913,	96,179,000	\$5,615,077	6.2	98,185,974	\$4,195,264	4.5
1914,	100,083,599	3,904,599	4.1	101,393,772	3,207,798	3.3
1915,	104,558,163	4,474,564	4.5	109,205,729	7,811,957	7.7
1916,	108,916,570	4,358,407	4.2	116,455,697	7,249,968	6.6

From the above table it appears that the aggregate excess of revenue over the aggregate current charges was, for each of these years, as follows:—

¹ Between the date of the approval of the act, May 17, 1917, and the end of the calendar year there were issued 10 town notes, aggregating \$11,700, as war emergency loans under this act, and during 1918 there were issued 6 notes, amounting to \$5,450, making an aggregate addition to the outstanding indebtedness of our towns in the form of notes (i.e., not including bonds which do not pass through this office for certification) for war purposes of \$17,150. The towns which took advantage of this legislation, the amount of the notes issued, and the period of the loan are as follows:—

Fairhaven,	\$2,500, 1 year.
Ipswich,	\$4,700, 5 years serially.
Sterling,	\$1,200, 3 years serially.
Swampscott,	\$2,000, 4 years serially.
Templeton,	\$750, 1 year.
Warren,	\$1,000, 1 year.
Winchester,	\$5,000, 1 year.

This office has no record of bonds issued by towns, nor of either notes or bonds issued by cities for this purpose.

Revenue for Current Charges.

CLASSIFICATION.	1915	1916	Increase	Increase Per Cent
Taxes,	\$82,944,761	\$88,504,006	\$5,559,245	6.7
Licenses and permits,	3,001,816	3,024,777	22,961	0.8
Fines and forfeits,	231,160	251,363	20,203	8.7
Grants and gifts (for expenses),	958,474	942,722	15,752	¹ 1.6
All other general revenue,	12,232	926	11,306	192.4
Special assessments (for expenses),	1,120,755	1,319,579	198,824	17.7
Privileges,	670,552	698,330	27,778	4.1
Departmental,	4,148,314	4,500,963	352,649	8.5
Public service enterprises,	13,605,374	14,492,217	886,843	6.5
Cemeteries,	425,734	447,767	22,033	5.2
Interest,	1,915,610	2,062,831	147,221	7.7
Premiums,	170,947	210,216	39,269	23.0
	\$109,205,729	\$116,455,697	\$7,249,968	6.6

¹ Decrease.*The Debt Burden.*

The aggregate outstanding municipal indebtedness of the cities and towns of the Commonwealth for the year 1910 (the first year for which complete returns were gathered and classified on a uniform basis), 1914, 1915, and 1916 is shown comparatively in the table on page xii. For 1916 the aggregate debt was \$209,048,247, of which \$196,301,223 was net funded or fixed debt, as against \$194,788,267 for 1915, an increase of only eight-tenths of one per cent, whereas the increase in 1915 over 1914 was 2.7 per cent. This decrease in the yearly increase of net funded or fixed debt becomes more significant when considered in conjunction with the increase in assessed valuations, as shown in the table on page xiii. In 1915 and 1916 the increase in valuations over the preceding year was, respectively, 2.7 and 4.0 per cent; in 1915, the debt increase over the preceding year was, it is interesting to note, the same as the increase in valuations, namely, 2.7 per cent, but in 1916 it dropped, as stated, to less than one per cent, while the increase in valuations materially increased. Since 1910, it is gratifying to note, the ratio of net funded or fixed debt to assessed valuation has been steadily, if slowly, decreasing (*i.e.*, from 4.31 to 3.96) for our municipalities as a whole. Let us hope that this will not turn out to be merely cause for temporary encouragement, but that the declining ratio will be maintained until our cities and towns shall not only have paid off the last vestige of a species of debt of which, while it can no longer be legally incurred, there is still a considerable amount outstanding, namely, debt incurred for current expenses, but also debt incurred for those kinds of permanent improvements for which there is such a steady demand for increasing expenditure that they have become practically annually recurrent and hence partake, in fact, of the nature of a current expense. When we have reached that happy stage, or approximated a near approach to it, and have established a stable ratio between debt and valuation, we may be able to develop a fairly definite law for determining, in accordance with scientific principles, the proper limit to be placed upon the borrowing power.

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1914, 1915,
and 1916.*

(a) All Municipalities.

CLASSIFICATION.	1910	1914	1915	1916
General debt,	\$172,449,046	\$186,690,616	\$188,240,008	\$190,358,678
Public service enterprise debt,	66,118,553	75,726,130	80,297,746	80,184,882
Total gross funded or fixed debt,	\$238,567,599	\$262,416,746	\$268,537,754	\$270,543,560
Sinking funds deducted,	70,021,484	72,755,543	73,749,487	74,242,337
Net funded or fixed debt,	\$168,546,115	\$189,661,203	\$194,788,267	\$196,301,223
To which may be added: —				
Temporary debt,	9,139,691	13,294,932	13,142,589	12,747,024
TOTALS,	\$177,685,806	\$202,956,135	\$207,930,856	\$209,048,247

(b) Cities.

General debt,	\$156,308,327	\$168,762,180	\$171,013,397	\$172,798,266
Public service enterprise debt,	50,965,550	61,756,450	67,359,600	67,964,700
Total gross funded or fixed debt,	\$207,273,877	\$230,518,630	\$238,372,997	\$240,762,966
Sinking funds deducted,	66,843,242	69,527,144	70,746,258	71,385,468
Net funded or fixed debt,	\$140,430,635	\$160,991,486	\$167,626,739	\$169,377,498
To which may be added: —				
Temporary debt,	6,491,302	9,130,083	9,187,285	9,211,220
TOTALS,	\$146,921,937	\$170,121,569	\$176,814,024	\$178,588,718

(c) Towns Over 5,000 Population.

General debt,	\$12,872,337	\$14,786,152	\$14,080,973	\$14,318,561
Public service enterprise debt,	12,071,146	10,702,906	9,672,663	9,098,470
Total gross funded or fixed debt,	\$24,943,483	\$25,489,058	\$23,753,636	\$23,417,031
Sinking funds deducted,	2,646,536	2,751,735	2,508,098	2,345,915
Net funded or fixed debt,	\$22,296,947	\$22,737,323	\$21,245,538	\$21,071,116
To which may be added: —				
Temporary debt,	1,873,512	3,007,148	2,570,670	2,144,193
TOTALS,	\$24,170,459	\$25,744,471	\$23,816,208	\$23,215,309

(d) Towns Under 5,000 Population.

General debt,	\$3,268,382	\$3,142,284	\$3,145,638	\$3,241,851
Public service enterprise debt,	3,081,857	3,266,774	3,265,483	3,121,712
Total gross funded or fixed debt,	\$6,350,239	\$6,409,058	\$6,411,121	\$6,363,563
Sinking funds deducted,	531,706	476,664	495,131	510,954
Net funded or fixed debt,	\$5,818,533	\$5,932,394	\$5,915,990	\$5,852,609
To which may be added: —				
Temporary debt,	774,877	1,157,701	1,384,634	1,391,611
TOTALS,	\$6,593,410	\$7,090,095	\$7,300,624	\$7,244,220

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910. . . .	\$3,907,892,598	-	\$168,546,115	-	-	-	4.31
1911. . . .	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912. . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913. . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914. . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915. . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916. . . .	4,962,233,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96

MUNICIPAL FINANCE LEGISLATION OF 1918.

Pursuant to recommendations made by me in my last report, the Legislature of 1918 passed three acts intended to remedy certain inequities which had developed in the operation of existing statutes relative to determining the basis for temporary loans and the inclusion in the tax levy of sufficient provision for meeting overlays. The text of these acts is as follows: —

CHAPTER 25, GENERAL ACTS OF 1918.

AN ACT TO PERMIT TOWNS TO INCLUDE INCOME TAX RECEIPTS AS A BASIS FOR CERTAIN LOANS.

Be it enacted, etc., as follows:

SECTION 1. Section one of chapter eighty-three of the General Acts of nineteen hundred and fifteen is hereby amended by inserting after the word "levy", in the eighth line, the words: — plus such sum as may have been received from the state during the preceding year on account of the income tax, — so as to read as follows: — *Section 1.* To provide the necessary funds to meet liabilities authorized to be incurred by section two of chapter six hundred and ninety-two of the acts of the year nineteen hundred and thirteen, the town treasurer, with the approval of a majority of the selectmen, may borrow on notes of the town during any one month between January first and the next annual town meeting a sum not exceeding one-twelfth of the previous tax levy, plus such sum as may have been received from the state during the preceding year on account of the income tax, the same to be regarded as a part of the total amount which may be borrowed under the provisions of section three of chapter seven hundred and nineteen of the acts of the year nineteen hundred and thirteen, as amended; said notes shall be subject to certification by the director of the bureau of statistics in accordance with law.

SECTION 2. This act shall take effect upon its passage.

Approved February 26, 1918.

CHAPTER 26, GENERAL ACTS OF 1918.

AN ACT RELATIVE TO THE BORROWING OF MONEY BY CITIES AND TOWNS IN ANTICIPATION OF CERTAIN RECEIPTS.

Be it enacted, etc., as follows:

SECTION 1. Section three of chapter seven hundred and nineteen of the acts of nineteen hundred and thirteen, as amended by section two of chapter one hundred and forty-three of the acts of nineteen hundred and fourteen, is hereby further amended by striking out the word "and", in the ninth line, and inserting after the word "railway", in the same line, the words:— and income, — so as to read as follows:— *Section 3.* Cities and towns, and fire, water, light, watch, and improvement districts, so-called, may, by a majority vote, incur debt for temporary loans in anticipation of the revenue of the financial year in which the debt is incurred and expressly made payable therefrom by such vote, and may issue a note or notes therefor to an amount which for cities and towns shall not exceed in the aggregate the total tax levy of the preceding financial year, together with the bank, corporation, street railway, and income tax received during the preceding financial year, exclusive of special or additional assessments or revenue from any other source except payments made by the commonwealth in lieu of taxes on account of property taken for institutions or for metropolitan district purposes. Such notes shall be payable, and shall be paid, not later than one year from the date thereof, and shall not be renewed or paid by the issue of new notes, except as is provided in section nine.

SECTION 2. Section four of said chapter seven hundred and nineteen is hereby amended by inserting after the word "commonwealth", in the seventh line, the words:— or county, — and after the word "commission", in the ninth line, the words:— or county commissioners, — so as to read as follows:— *Section 4.* Cities and towns may, by a majority vote, incur debt for temporary loans for the payment of any land damages or any proportion of the general expenses of altering a grade crossing which they are required primarily to pay under the provisions of law, or any proportion of the expense of constructing a highway in anticipation of reimbursement by the commonwealth or county, such reimbursement first to have been agreed upon by the Massachusetts highway commission or county commissioners, and may issue a note or notes therefor and for a period not exceeding one year from the date thereof; and when any money so paid is repaid to the municipality, it shall be applied to the discharge of the loan. Notes issued under the provisions of this section shall not be renewed or paid by the issue of new notes, except as is provided in section nine.

SECTION 3. This act shall take effect upon its passage.

Approved February 26, 1918.

CHAPTER 28, GENERAL ACTS OF 1918.

AN ACT RELATIVE TO THE DUTY AND MANNER OF ASSESSING TAXES.

Be it enacted, etc., as follows:

SECTION 1. Section thirty-seven of Part I of chapter four hundred and ninety of the acts of nineteen hundred and nine is hereby amended by striking out the word "and", in the seventh line, and substituting a comma, and by inserting after the word "towns", in the ninth line, the words:— and of all abatements granted on account of the tax assessment of any year in excess of the overlay of that year, and not otherwise provided for, — so as to read as follows:— *Section 37.* The assessors shall annually assess taxes to an amount not less than the aggregate of all amounts appropriated, granted or lawfully expended by their respective cities or towns since the last preceding annual assessment and not provided for therein, of all amounts which are required by law to be raised by taxation by the said cities or towns during

said year, of all amounts necessary to satisfy final judgments against the said cities or towns and of all abatements granted on account of the tax assessment of any year in excess of the overlay of that year, and not otherwise provided for; but such assessments shall not include liabilities for the payment of which cities or towns have lawfully voted to contract debts. The assessors may deduct the amount of all the estimated receipts of their respective cities or towns, except from loans or taxes, which are lawfully applicable to the payment of the expenditures of the year from the amount required to be assessed; but such deduction shall not exceed the amount of such receipts during the preceding year.

SECTION 2. This act shall take effect upon its passage.

Approved February 26, 1918.

In addition to these acts, a considerable body of legislation was passed in 1918 having a more or less direct bearing upon matters of municipal finance. A list of the more important of these is given below: —

Chapter 48, General Acts.

An Act relative to certain entries in the cash books of tax collectors.

Chapter 49, General Acts.

An Act to exempt persons in the military and naval service of the United States from the payment of poll taxes.

Chapter 57, General Acts.

An Act relative to the demands to be made for the payment of taxes by collectors.

Chapter 78, General Acts.

An Act relative to the returns of municipal lighting plants and the annual report of the Board of Gas and Electric Light Commissioners.

Chapter 108, General Acts.

An Act to provide war allowance and state aid for certain residents of the Commonwealth in the military or naval service of the United States, and their dependents.

Chapter 130, General Acts.

An Act relative to the reporting of dangerous diseases by local boards of health to the State Department of Health.

Chapter 185, General Acts.

An Act authorizing cities and towns to fill by temporary appointment the places of municipal officers engaged in military or naval service.

Chapter 190, General Acts.

An Act relative to interest on unpaid taxes.

Chapter 257, General Acts.

An Act to make certain substantive corrections in existing laws.

Chapter 288, General Acts.

An Act to authorize cities and towns to contribute to the cost of operating and fixed charges of street railway companies.

Chapter 291, General Acts.

An Act to amend the laws relating to towns.

CONCLUSION.

The duties of the Municipal Division of the Bureau of Statistics were never more exacting and its services to the citizens and officers of our municipalities never more important nor, I think I am justified in saying, more cordially appreciated by them, than at the present time; and the

possibilities for usefulness in the future in promoting sound financial administration and forwarding the cause of good government in the cities and towns of the Commonwealth are limited only by the support which the Legislature is willing to accord.

In conclusion, it is a pleasure for me to again express my deep sense of obligation to those in the department who have so efficiently assisted and co-operated in this work, particularly to Mr. Theodore N. Waddell, Chief of the Division and Statistician, Mr. Edward H. Fenton, Chief Examiner in Charge of Auditing and Installing Systems, and Miss Hannah M. Varney, in general charge of the clerical work.

CHARLES F. GETTEMY,

Director, Bureau of Statistics.

STATE HOUSE, BOSTON, December 31, 1918.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 36 cities; (II) the 78 towns having a population of 5,000 or over; and (III) the towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 36 cities of the Commonwealth (pp. 4-25). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged and graded, for purposes of comparison, according to the population of the Massachusetts Census of 1915, the receipts being shown on the left-hand page and the payments on the right, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 28, 29) shows receipts from *General* and Table III (pp. 30, 31) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 32-40) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 41) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified

according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 42) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 36 cities.

It is of interest to note that of the total revenue receipts of the 36 cities of the Commonwealth for the year covered by the report, 77.2 per cent is from general revenue sources and 22.8 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 77.5 per cent from general and 22.5 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 45-67), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 67) we note that the total interest burden of the 36 cities for the year covered by the report was \$11,758,013.67, of which \$6,550,882.94, or 55.7 per cent, was interest on the general debt; \$595,598.26, or 5.1 per cent, was interest on revenue and other temporary loans; and the remaining 39.2 per cent of the total interest payments was for debt on account of trust funds used, public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water pur-

poses, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,681,625.19, or 27.6 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 74). Over 55 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 71) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 72), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 73), the debt transactions for 1916, classified according to the character of the obligation; Table XIV (p. 74) shows separately the payments to the state sinking and loan funds; and Table XV (p. 75) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 71) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 73) is of interest as showing the amount of debt incurred during the fiscal year 1916 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings, metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transac-

tions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 74). The aggregate amount thus paid for the 36 cities in 1916 was \$665,648.71, of which *Boston* paid \$408,063.69, or 61.3 per cent.

Table XV (p. 75) is of interest as showing the relative use by the 36 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 79) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1916.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 84-127), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four according to graded population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 130-137, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 140, 141) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES.

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000
- II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000
- III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue

Excess or Deficiency of Revenue: Cities.

CITIES. (In order of population, 1915)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1912	1913	1914	1915	1916	1912	1913
BOSTON,	\$30,259,107	\$31,609,061	\$31,544,126	\$33,360,831	\$35,037,973	\$29,232,926	\$30,885,288
WORCESTER,	3,682,195	3,804,356	4,302,019	4,851,389	5,022,297	3,704,051	4,068,918
FALL RIVER,	2,243,150	2,280,603	2,724,101	2,872,813	2,978,107	2,283,455	2,613,173
NEW BEDFORD,	2,568,036	2,556,981	2,971,869	3,021,621	3,316,709	2,550,891	2,730,782
CAMBRIDGE,	2,910,838	2,906,693	3,063,704	3,422,230	3,630,923	2,957,908	3,073,292
LOWELL,	2,060,428	2,100,621	2,257,427	2,372,829	2,450,602	2,067,256	2,269,152
SPRINGFIELD,	2,965,978	3,342,990	3,461,575	4,012,635	4,290,418	2,589,819	2,875,046
LYNN,	1,996,751	2,177,587	2,384,132	2,520,991	2,511,125	1,921,658	2,052,354
LAWRENCE,	1,729,465	1,654,554	1,674,935	1,748,500	2,056,773	1,579,321	1,727,003
SOMERVILLE,	1,636,209	1,705,834	1,795,806	1,949,608	2,007,509	1,640,906	1,761,384
BROCKTON,	1,296,852	1,245,544	1,433,806	1,633,745	1,694,647	1,273,630	1,358,265
HOLYOKE,	1,747,030	1,836,076	2,026,170	2,078,611	2,251,519	1,655,326	1,750,013
HAVERHILL,	975,233	1,064,266	1,066,668	1,184,011	1,228,924	942,351	955,909
MALDEN,	970,375	1,018,641	1,054,977	1,142,657	1,204,683	983,655	1,012,077
CHELSEA,	870,272	868,112	847,728	883,996	1,008,218	856,893	987,561
NEWTON,	1,678,048	1,755,372	1,786,869	1,867,189	1,985,562	1,543,093	1,631,321
QUINCY,	894,225	1,106,564	1,059,383	1,187,345	991,860	986,585	1,075,323
FITCHBURG,	837,503	904,047	904,064	1,080,833	1,200,732	836,836	885,117
PITTSFIELD,	753,287	776,709	900,836	1,012,250	1,091,128	707,848	781,403
EVERETT,	754,109	831,992	842,534	851,830	983,812	769,425	828,542
SALEM,	879,397	892,780	931,744	973,108	1,181,606	839,457	994,800
TAUNTON,	793,487	803,889	853,937	904,310	969,852	772,674	815,956
MEDFORD,	631,379	608,570	700,464	739,831	782,067	598,400	639,013
WALTHAM,	623,707	640,921	676,017	728,311	809,278	596,434	645,608
CHICOPEE,	530,007	556,356	552,360	604,063	637,811	478,936	522,501
REVERE,	551,738	512,239	532,049	607,892	679,172	503,872	526,378
GLOUCESTER,	653,943	655,426	672,311	694,222	760,982	711,734	691,652
BEVERLY,	718,111	806,432	810,255	815,865	835,648	672,800	744,497
NORTH ADAMS,	382,284	404,480	384,977	436,564	466,373	378,811	382,807
NORTHAMPTON,	405,455	416,994	447,791	487,172	526,199	379,102	379,018
ATTLEBORO,	389,830	496,321	431,243	456,007	540,104	356,126	405,043
LEOMINSTER,	375,615	364,138	351,764	399,592	413,849	307,089	303,429
MELROSE,	442,341	442,989	448,185	495,686	534,202	448,205	459,904
WOBURN,	327,688	332,979	389,560	403,059	482,261	363,162	358,230
NEWBURYPORT,	332,339	341,293	320,841	339,054	335,444	313,637	327,029
MARLBOROUGH,	321,200	327,432	329,782	350,573	344,265	304,824	309,661
36 Cities,	\$71,187,612	\$74,149,842	\$76,936,009	\$82,521,223	\$87,292,634	\$69,109,096	\$73,827,449

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1914	1915	1916	1912	1913	1914	1915	1916
\$31,413,486	\$32,070,327	\$32,349,531	+\$1,026,181	+\$723,773	+\$130,640	+\$1,290,504	+\$2,683,442
4,327,992	4,615,515	4,863,862	—21,856	—264,562	—25,973	+235,874	+153,435
2,668,109	2,677,330	2,770,933	—40,305	—332,570	+55,992	+195,483	+207,174
2,965,721	2,955,149	3,126,123	+17,145	—173,801	+6,148	+66,472	+190,586
3,255,296	3,494,299	3,634,568	—47,070	—166,599	—191,592	—72,069	—3,645
2,408,133	2,378,472	2,437,934	—6,828	—168,531	—150,706	—5,643	+12,668
3,366,120	3,473,606	3,781,567	+376,159	+467,944	+95,455	+539,029	+508,851
2,293,589	2,416,457	2,508,040	+75,093	+125,233	+90,543	+104,534	+3,085
1,827,475	1,881,814	2,066,795	+150,144	—72,449	—152,540	—133,314	—10,022
1,833,621	1,883,450	1,954,714	—4,697	—55,550	—37,815	+66,158	+52,795
1,460,932	1,567,900	1,668,525	+23,222	—112,721	—27,126	+65,845	+26,122
1,969,192	1,990,935	2,181,179	+91,704	+86,063	+56,978	+87,676	+70,340
1,030,599	1,115,685	1,221,582	+32,882	+108,357	+36,069	+68,326	+7,342
1,047,761	1,105,498	1,160,060	—13,280	+6,564	+7,216	+37,159	+44,623
888,390	944,388	989,194	+13,379	—119,449	—40,662	—60,392	+19,024
1,700,797	1,771,546	1,866,182	+134,955	+124,051	+86,072	+95,643	+119,380
1,125,325	1,169,594	1,257,196	—92,360	+31,241	—65,942	+17,751	—265,336
966,930	1,075,158	1,142,883	+667	+18,930	—62,866	+5,675	+57,849
951,036	1,042,653	1,067,510	+45,439	—4,694	—50,200	—30,403	+23,618
856,026	928,063	958,758	—15,316	+3,450	—13,492	—46,233	+25,054
983,314	1,010,256	1,098,713	+39,940	—102,020	—51,570	—37,148	+82,893
844,873	871,189	933,757	+20,813	—12,067	+9,064	+33,121	+36,095
687,407	728,620	732,776	+32,979	—30,443	+13,057	+11,211	+49,291
660,355	684,565	708,185	+27,273	—4,687	+15,662	+43,746	+101,093
532,026	585,359	724,000	+51,071	+33,855	+20,334	+18,704	—36,189
548,401	623,662	640,011	+47,866	—14,139	—16,352	—15,770	+39,161
702,908	690,629	731,492	—57,791	—36,226	—30,597	+3,593	+29,490
734,830	761,707	770,655	+45,311	+61,935	+75,425	+54,158	+64,993
395,790	426,790	443,570	+3,473	+21,673	—10,813	+9,774	+22,803
415,403	456,943	475,016	+26,353	+37,976	+32,388	+30,229	+51,183
439,487	471,504	485,346	+33,704	+91,278	—8,244	—15,497	+54,758
344,050	360,671	379,703	+68,526	+60,709	+7,714	+38,921	+34,146
491,089	483,222	511,191	—5,864	—16,915	—42,904	+12,464	+23,011
377,903	389,369	426,277	—35,474	—25,251	+11,657	+13,690	+55,984
309,189	315,587	308,247	+18,702	+14,264	+11,652	+23,467	+27,197
320,882	317,055	331,422	+16,376	+17,771	+8,900	+33,518	+12,843
\$77,144,437	\$79,734,967	\$82,707,497	+\$2,078,516	+\$322,393	—\$208,428	+\$2,786,256	+\$4,585,137

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS (In order of Pop- ulation, 1915)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1912	1913	1914	1915	1916	1912	1913	1914	1915	1916	1912	1913	1914	1915	1916
Brookline, . . .	\$1,477,644	\$1,621,925	\$1,776,578	\$1,766,115	\$1,882,560	\$1,431,275	\$1,535,348	\$1,596,226	\$1,599,695	\$1,712,364	+\$46,369	+\$86,577	+\$180,352	+\$166,420	+\$170,196
Peabody, . . .	507,681	487,450	469,136	558,300	634,148	433,713	434,739	459,432	496,247	537,722	-73,968	-52,711	-9,704	-62,053	-96,426
Westfield, . . .	390,055	394,091	463,602	487,748	540,882	356,691	347,287	402,199	456,752	506,367	-23,364	-46,904	-1,000	-10,996	-34,515
Watertown, . . .	404,337	435,478	476,301	516,539	524,979	360,704	392,189	447,954	484,218	534,218	-43,633	-43,289	-54,337	-63,855	-70,761
Gardner, . . .	321,816	297,170	303,836	329,918	354,331	271,370	268,335	282,486	288,659	316,642	-40,446	-28,835	-21,350	-41,259	-37,689
Framingham, . . .	381,292	404,279	433,168	436,493	461,843	375,876	369,521	346,045	403,782	437,883	-5,416	-34,758	-47,123	-62,771	-23,976
Arlington, . . .	373,171	417,882	418,253	490,547	512,774	348,261	374,119	387,029	429,820	491,898	-24,910	-43,763	-31,224	-60,727	-20,876
Southbridge, . . .	175,903	163,267	173,813	214,272	212,781	144,116	161,945	177,515	196,343	212,389	-1,787	-1,322	-3,702	-17,920	-4,329
Methuen, . . .	229,489	226,214	227,007	240,764	294,960	207,676	208,017	219,233	231,659	239,824	-21,313	-20,197	-7,774	-9,105	-55,136
Weymouth, . . .	237,035	279,078	283,488	298,443	340,132	235,820	252,641	269,169	277,313	312,069	-1,215	-26,437	-14,319	-21,130	-28,063
Milford, . . .	200,955	207,205	195,331	195,282	246,637	181,669	197,057	190,807	209,325	230,125	-19,286	-10,248	-4,524	-14,043	-16,412
Adams, . . .	152,694	152,950	159,562	167,087	191,687	145,962	148,528	149,362	167,786	170,771	-6,732	-4,422	-10,190	-699	-20,916
Plymouth, . . .	259,330	275,604	280,621	243,432	289,436	253,450	269,681	231,743	258,594	273,407	-5,880	-8,923	-48,878	-15,022	-11,029
Clinton, . . .	278,864	270,828	292,978	314,094	355,796	254,100	250,710	260,252	288,014	314,036	-24,764	-20,118	-32,726	-26,080	-41,760
Wakefield, . . .	320,215	360,829	393,933	425,611	436,872	341,092	352,414	367,389	411,031	397,760	-19,286	-8,415	-26,544	-14,580	-39,112
Winthrop, . . .	335,293	331,739	370,239	384,851	418,236	319,128	359,080	363,346	373,102	382,867	-16,165	-27,281	-6,893	-11,729	-35,369
Greenfield, . . .	195,034	255,409	235,655	226,676	285,792	191,562	227,868	229,380	226,318	241,016	-3,472	-27,541	-6,275	-358	-44,776
Webster, . . .	160,537	156,847	180,490	186,856	231,692	136,399	148,519	166,296	162,859	194,850	-24,138	-8,328	-14,194	-23,997	-36,842
West Springfield, . . .	212,872	234,330	215,228	261,710	305,883	179,132	206,460	194,129	234,855	264,874	-33,740	-27,870	-19,099	-26,855	-41,009
Danvers, . . .	234,474	239,385	265,715	279,909	326,820	208,820	218,953	224,164	222,192	236,215	-25,654	-20,432	-31,551	-9,717	-62,384
Natick, . . .	208,222	263,602	250,150	320,202	332,027	225,667	247,264	249,255	305,558	299,317	-17,345	-16,358	-6,895	-14,644	-32,710
Dedham, . . .	276,909	284,516	293,297	298,064	326,197	256,285	273,931	269,115	290,286	302,104	-20,624	-10,555	-24,182	-8,678	-24,093
Norwood, . . .	241,609	246,070	241,466	306,368	354,354	208,691	231,804	231,141	270,239	296,065	-32,918	-4,834	-3,125	-36,629	-58,389
Saugus, . . .	174,381	186,631	191,492	214,375	207,126	168,210	181,125	192,697	181,668	200,212	-6,151	-5,506	-1,245	-9,907	-6,924
Winchester, . . .	317,123	332,128	357,451	372,655	394,659	316,672	309,991	327,065	357,167	384,376	+\$451	+\$22,137	+\$30,386	+\$14,868	+\$10,283
Easthampton, . . .	151,653	178,071	166,371	205,194	197,477	132,427	127,398	154,011	167,350	187,350	+\$19,226	+\$90,673	+\$12,360	+\$37,888	+\$10,127
Athol, . . .	192,757	188,797	192,751	213,528	234,632	171,038	174,037	167,992	195,080	207,350	-\$21,719	-\$14,760	-\$24,759	-18,458	+\$4,332
Palmer, . . .	108,593	110,056	126,680	109,387	165,517	93,880	113,075	110,326	123,439	129,987	-12,713	-3,019	-26,354	-14,552	-35,530
N. Attleborough, . . .	266,531	264,892	218,458	292,065	275,683	251,880	261,173	245,638	276,419	293,556	+\$14,645	+\$3,719	-27,180	+\$15,646	+\$16,139
Bridgewater, . . .	69,773	87,119	89,552	101,049	116,238	67,493	81,344	83,043	90,517	99,216	+\$2,280	+\$5,775	+\$6,509	+\$10,532	+\$17,022
Ware, . . .	122,945	116,671	124,710	136,518	145,426	112,366	121,489	116,201	123,558	129,131	+\$10,579	+\$3,818	+\$8,409	+\$5,960	+\$16,295
Braintree, . . .	233,425	264,777	255,322	260,566	264,388	206,427	228,708	222,511	249,486	249,486	+\$26,862	+\$8,580	+\$26,614	+\$18,902	+\$16,002
Northbridge, . . .	102,534	105,137	111,019	112,978	130,888	89,020	97,070	104,494	109,655	110,303	+\$15,514	+\$8,067	+\$6,525	+\$20,583	+\$24,708
Middleborough, . . .	160,121	168,071	172,001	174,368	186,829	152,208	151,055	137,757	159,556	169,033	+\$7,913	+\$17,016	+\$14,244	+\$14,712	+\$24,708
Milton, . . .	433,405	475,452	480,904	494,972	572,018	423,683	428,920	458,204	456,381	454,572	-\$9,722	-\$46,292	-\$22,760	-\$38,501	-\$17,446
Amesbury, . . .	176,093	173,268	173,268	199,050	221,246	173,846	156,714	178,370	196,323	184,263	-\$1,247	-19,094	-\$5,072	-2,727	-30,987
Belmont, . . .	196,033	218,664	243,171	254,311	334,519	188,514	207,344	229,145	243,758	263,347	+\$7,519	+\$11,320	+\$14,026	+\$10,553	+\$71,172

Andover,	187,089	179,916	196,606	216,008	215,034	157,205	168,004	173,215	178,088	189,005	+29,884	+11,912	+23,391	+37,920	+26,029
Montague,	104,466	100,186	106,157	110,258	112,245	98,362	92,607	96,694	100,156	108,174	+6,104	+1,579	+4,463	+10,102	+4,071
Marblehead,	245,556	307,654	332,607	325,085	350,596	138,622	252,187	246,033	274,970	291,420	+18,558	+52,892	+54,621	+50,083	+28,665
Whitman,	137,718	158,812	130,868	154,251	155,596	138,622	145,920	150,159	148,683	143,901	-904	+12,892	-17,291	+5,568	+11,695
Stoneham,	166,230	170,210	171,195	174,780	183,383	163,136	172,544	174,966	174,122	188,558	+3,004	-2,334	-3,771	+658	-5,175
Swampscott,	247,005	250,469	299,258	316,355	360,092	248,793	268,645	285,373	299,153	337,140	+1,788	-18,176	-13,285	+22,952	+22,952
Rockland,	142,593	141,104	153,168	178,570	163,945	132,299	136,391	133,349	156,438	158,430	+10,204	+4,713	+13,819	+22,198	+5,959
Stoughton,	125,812	123,005	123,114	133,858	154,446	113,710	115,359	119,935	132,499	133,050	+12,102	+7,046	+3,179	+1,359	+21,396
Reading,	206,016	228,210	228,610	249,235	262,030	192,002	203,340	220,529	235,643	258,916	+14,014	+24,870	+8,071	+13,592	+23,714
Maynard,	84,707	93,933	81,311	97,507	119,616	80,538	83,834	90,557	99,487	99,487	+4,169	+1,916	+1,916	+6,950	+20,129
Hudson,	139,427	150,041	144,126	163,724	181,555	134,978	136,391	143,110	160,546	156,563	+2,073	-15,637	-8,754	+29,258	+47,161
Concord,	222,993	239,879	233,671	278,792	276,889	215,914	233,284	246,413	280,546	268,988	+7,129	+6,595	-7,756	+18,246	+7,901
Great Barrington,	100,635	118,477	92,631	107,307	140,494	92,033	100,547	92,394	98,297	101,030	+8,602	+17,930	+7,363	+9,010	+39,464
Needham,	156,002	157,696	181,911	188,462	206,975	136,083	167,670	169,429	178,949	178,472	+19,919	-9,974	-12,482	+9,513	+28,503
Franklin,	108,923	105,738	140,878	140,878	157,855	96,722	107,466	116,098	130,889	138,551	+12,901	+10,102	+10,223	+19,304	+19,304
Wellesley,	274,237	269,234	279,732	308,952	341,016	227,390	244,720	260,334	277,326	307,709	+46,847	+24,514	+19,398	+31,626	+33,307
Fairhaven,	94,574	90,905	98,845	101,323	116,598	94,516	88,027	91,482	101,954	104,607	+58	+2,878	+7,363	+11,991	+11,991
Ipswich,	135,901	141,073	157,271	157,271	169,300	127,320	156,365	148,237	153,873	165,354	+8,581	-1,465	-7,164	+3,398	+3,946
Ludlow, ¹	-	-	80,037	90,488	92,456	69,423	69,392	69,814	83,372	84,862	+5,408	-	+10,223	+7,116	+7,679
Grafton,	74,836	79,350	74,676	90,413	92,456	69,423	69,392	72,011	82,363	82,869	-	+9,958	-	+10,550	+9,787
Spencer,	106,722	109,812	87,632	92,208	98,769	95,702	91,899	82,640	81,104	94,765	+11,020	+17,013	+4,992	+11,104	+4,004
North Andover,	128,012	140,865	138,770	144,168	172,809	115,660	115,232	124,620	133,898	149,992	+14,150	+25,633	+14,150	+10,270	+22,817
Westborough,	91,903	86,303	97,448	99,157	111,065	79,323	84,517	89,384	88,375	92,920	+12,580	+1,986	+8,064	+10,782	+18,145
Winchendon,	106,046	111,378	120,448	130,220	123,357	101,510	102,254	115,639	114,227	112,252	+4,536	+9,124	+4,509	+15,993	+11,105
Mansfield,	121,170	117,061	131,678	136,659	155,680	102,010	110,880	112,914	122,779	134,282	+19,169	+6,181	+18,764	+13,880	+21,398
Blackstone,	62,695	55,359	62,520	64,517	65,362	63,450	57,927	53,570	58,544	65,901	+10,755	-2,388	-1,050	+3,727	+21,389
Abington,	104,188	140,786	111,428	128,117	124,995	101,290	106,489	109,682	111,709	117,434	+2,898	-1,703	+16,408	+7,801	+7,801
Canton, ¹	-	-	122,732	149,182	140,789	106,489	-	135,373	132,401	142,103	-	-	-10,641	+17,151	+1,314
Amherst,	89,031	107,474	118,322	114,934	129,380	80,950	93,774	112,700	99,548	112,538	+8,081	+13,700	+15,886	+15,886	+16,842
Lexington, ¹	-	233,939	234,151	269,873	269,873	-	-	213,108	290,683	285,373	-	-	+22,831	+14,332	+14,332
Waldo, ¹	-	158,172	171,154	104,467	104,467	-	-	133,345	148,581	104,581	-	-	+13,897	+22,337	+29,879
Orange,	116,474	111,997	104,165	111,855	118,138	100,384	101,004	108,735	110,959	111,947	+16,090	+10,993	+916	+6,591	+6,591
Dartmouth, ¹	-	-	103,653	117,758	147,584	-	-	98,174	113,191	123,217	+8,479	+8,479	+8,479	+4,567	+4,567
Tewksbury, ¹	-	67,867	100,849	99,056	99,056	-	-	70,846	80,090	81,781	+20,759	-2,079	+20,759	+7,275	+7,275
Hingham, ¹	-	43,806	50,456	47,892	47,892	-	-	37,913	43,253	42,958	+7,203	-	+7,203	+5,634	+5,634
Chelmsford,	73,172	88,447	89,101	87,130	87,130	74,803	77,274	72,841	85,474	83,093	-1,631	+11,173	-848	+3,627	+4,037
South Hadley, ¹	-	91,687	108,567	118,207	118,207	-	-	93,827	108,109	111,524	-	-	-2,140	+6,683	+6,683
Wareham, ¹	-	100,747	96,672	126,018	126,018	-	-	86,778	89,515	91,352	+9,529	-	+13,969	+7,157	+7,157
Easton,	94,714	87,695	93,355	109,069	109,069	85,185	88,279	94,312	101,563	104,019	-	-584	+4,619	+1,792	+6,050
Monson, ¹	-	-	45,539	59,959	61,403	-	-	48,350	57,924	55,566	-	-	-2,811	+2,035	+5,837
78 Towns,	\$14,303,724	\$15,135,998	\$16,790,931	\$18,129,412	\$19,847,718	\$13,370,068	\$14,062,181	\$15,717,018	\$16,745,741	\$17,796,022	+\$938,566	+\$1,043,817	+\$1,073,913	+\$1,383,671	+\$2,051,696

¹ Included in 1914 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

CITIES. (In order of population, 1915)		TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$32,349,531.08	\$23,129,572.04	\$6,097,267.49	\$3,122,691.55	71.5	18.8	9.7
BOSTON	.	4,863,862.09	3,572,533.17	568,838.82	724,490.10	73.4	11.7	14.9
WORCESTER	.	2,770,933.41	2,036,278.84	329,886.48	404,768.09	73.5	11.9	14.6
WILLOW RIVER	.	3,126,122.83	2,057,082.97	442,793.83	626,296.03	65.8	14.2	20.0
NEW BEDFORD	.	3,634,567.70	2,492,077.44	562,733.83	579,756.43	68.6	15.5	15.9
CAMBRIDGE	.	2,437,933.98	1,829,169.96	214,801.59	393,962.43	75.0	8.8	16.2
LOWELL	.	3,781,567.33	2,962,792.23	373,872.22	444,902.88	78.3	9.9	11.8
SPRINGFIELD	.	2,508,040.45	1,822,503.73	273,583.01	359,729.00	72.7	11.0	16.3
LYNN	.	2,066,794.79	1,518,550.86	188,514.93	359,729.00	73.5	9.1	17.4
LAWRENCE	.	1,954,713.78	1,487,187.38	208,378.63	259,147.77	76.1	10.7	13.2
SOMERVILLE	.	1,683,524.55	1,233,632.45	170,261.61	264,610.49	73.9	10.2	15.9
BROCKTON	.	2,181,178.89	1,745,503.01	154,869.82	280,808.05	80.0	7.1	12.9
HOLYOKE	.	1,221,581.90	915,203.01	102,538.96	203,838.93	74.9	8.4	16.7
HAVERHILL	.	1,160,059.91	887,661.21	147,009.90	124,434.80	76.5	12.8	10.7
MALDEN	.	989,194.14	723,459.34	167,009.70	98,725.10	73.1	16.9	10.0
CHELSEA	.	1,866,182.17	1,456,281.82	258,819.68	351,080.67	78.0	13.9	8.1
NEWTON	.	1,257,196.43	798,239.81	156,259.91	302,696.71	63.5	12.4	24.1
QUINCY	.	1,142,882.80	845,488.28	104,190.82	193,203.70	74.0	9.1	16.9
FITCHBURG	.	1,067,509.82	693,353.14	123,879.18	250,277.59	65.0	11.6	23.4
WATFORD	.	958,758.16	662,290.03	140,300.58	156,167.55	69.1	14.6	16.3
EVERETT	.	1,098,712.74	821,537.33	105,375.41	171,800.00	74.8	9.6	15.6
SALEM	.	933,756.94	718,992.93	110,764.01	104,000.00	77.0	11.9	11.1
TAUNTON	.	732,775.56	525,196.96	121,827.54	85,751.06	71.7	16.6	11.7
MEDFORD	.	708,185.47	564,913.02	62,341.99	80,330.46	79.8	8.8	11.4
WALTHAM	.	724,000.54	570,595.33	40,505.21	112,900.00	78.8	5.6	15.6
CHICOPEE	.	640,011.18	451,689.45	74,080.59	114,030.20	70.6	11.6	17.8
REVERE	.	770,655.55	521,639.45	67,651.20	142,151.29	9.3	9.3	19.4
GLoucester	.	443,569.60	566,041.05	62,614.50	142,000.00	73.5	8.1	18.4
BEVERLY	.	475,015.69	321,839.27	43,505.33	76,175.00	10.2	10.2	17.2
NORTH ADAMS	.	387,431.64	284,854.05	24,854.05	62,680.00	81.6	5.2	13.2
NORTHAMPTON	.	355,530.63	335,481.64	24,854.05	62,680.00	81.6	5.2	13.2
ATTLEBORO	.	485,345.70	337,431.64	55,740.14	74,074.83	73.2	11.5	15.3
LEMINSTER	.	379,702.75	302,237.46	32,065.29	45,400.00	79.6	8.4	12.0
MEADOWS	.	511,191.43	352,785.14	75,336.54	83,069.75	69.0	14.7	16.3
WOBURN	.	426,277.51	312,293.30	32,542.40	81,441.81	73.8	7.6	19.1
NEWBURYPORT	.	308,246.70	232,687.96	31,033.24	44,525.50	75.5	10.1	14.4
MARLBOROUGH	.	331,421.98	250,916.69	23,060.24	51,445.05	75.7	8.8	15.5
36 Cities.	.	\$32,707,497.49	\$60,125,572.23	\$11,758,013.67	\$10,823,911.54	72.7	14.2	13.1

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	Towns. (In order of population, 1915)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline	\$1,712,363.62	\$1,322,619.12	\$177,386.09	\$212,358.41	77.2	10.4	12.4
Peabody	537,722.23	468,145.03	37,777.20	41,800.00	87.1	5.1	7.8
Westfield	506,367.35	431,211.02	24,956.33	60,200.00	83.2	4.9	11.9
Watertown	484,217.97	319,314.18	64,981.34	99,922.45	66.0	13.4	20.6
Gardner	316,641.72	262,048.34	19,205.88	35,387.50	82.7	6.1	11.2
Framingham	437,883.36	351,656.58	37,426.78	48,500.00	80.4	8.5	11.1
Arlington	491,898.15	357,189.92	60,547.49	74,160.74	72.6	12.3	15.1
Southbridge	212,389.33	169,203.67	12,435.76	30,750.00	79.7	5.8	14.5
Methuen	239,824.07	193,484.27	20,026.51	26,313.29	80.7	8.3	11.0
Weymouth	312,068.72	255,951.99	23,176.08	32,940.65	82.0	7.4	10.6
Milford	230,124.62	192,892.51	15,832.11	21,400.00	83.8	6.9	9.3
Adams	170,770.77	137,068.44	8,102.33	25,600.00	80.3	4.7	15.0
Clinton	273,406.58	223,357.58	23,401.99	31,647.01	80.2	8.4	11.4
Plymouth	314,035.82	273,416.42	10,952.74	29,666.66	87.1	3.5	9.4
Wakefield	397,759.91	297,563.16	36,740.13	63,456.62	74.8	9.2	16.0
Winthrop	382,867.31	252,325.34	53,141.74	77,400.23	65.9	13.9	20.2
Greenfield	241,015.78	202,549.84	6,405.94	32,000.00	84.0	2.7	13.3
Webster	194,849.81	168,106.27	4,743.54	22,000.00	86.3	2.4	11.3
West Springfield	221,019.64	255,554.29	12,170.76	18,300.00	83.4	9.7	6.9
Danvers	236,215.08	211,794.32	12,170.76	12,250.00	89.7	5.1	5.2
Natick	299,316.87	229,010.25	27,637.42	42,369.20	76.5	9.3	14.2
Dedham	302,104.41	243,547.32	26,037.17	32,519.92	80.6	8.6	10.8
Norwood	296,064.96	223,808.59	22,456.37	49,800.00	75.6	7.6	16.8
Saugus	200,211.61	170,312.16	14,983.46	14,915.99	85.1	7.5	7.4
Worcester	384,376.15	284,177.23	38,660.98	61,537.94	73.9	10.1	16.0
Fitchampton	187,350.36	144,782.66	10,067.70	32,500.00	77.3	5.4	17.3
Andover	200,300.32	146,493.00	23,556.72	30,250.00	73.1	11.8	15.1
North Attleborough	129,937.15	110,246.17	4,140.98	15,600.00	84.8	3.2	12.0
Palmer	259,546.17	198,186.37	20,112.56	41,247.24	76.4	7.7	15.9
North Attleborough,	88,581.69	2,234.12	2,234.12	8,400.00	89.3	2.2	8.5
Ware	129,130.67	115,427.06	4,103.61	9,600.00	89.4	3.2	7.4
Barre	246,486.17	205,895.70	20,438.19	19,232.28	83.9	8.3	7.8
Northbridge	110,504.77	95,404.82	2,589.95	12,000.00	86.5	2.6	10.9
Middleborough	192,332.82	150,018.25	4,064.37	6,750.00	77.9	2.9	4.2
Milton	434,526.71	357,323.67	47,978.27	28,268.07	82.9	10.6	10.8
Amesbury	184,276.80	137,188.00	32,071.35	28,000.00	73.5	9.3	16.2
Belmont	263,346.88	197,852.86	32,486.32	33,211.82	75.0	12.4	12.6
Andover	189,094.59	100,017.64	13,665.25	25,521.63	73.4	7.1	13.6
Montague	108,174.41	100,017.64	16,793.46	5,000.00	93.8	5.6	4.6
Marblehead	201,420.38	238,433.53	16,883.85	36,000.00	81.9	7.9	12.3
Whitman	143,901.40	116,743.71	11,357.69	15,800.00	81.1	7.9	11.0

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

	TOWNS. (In order of population, 1915)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Stoneham.	.	\$188,558.22	\$143,869.37	\$21,023.24	\$23,665.61	76.3	11.1	12.6
Swainscott.	.	337,140.03	216,544.52	47,514.68	73,080.83	64.2	14.1	21.7
Rockland.	.	158,438.25	137,850.79	6,087.46	14,500.00	87.0	3.8	9.2
Stoughton.	.	193,049.66	100,769.45	9,780.21	22,500.00	75.7	7.4	16.9
Marblehead.	.	258,915.46	208,860.25	16,555.21	33,500.00	80.7	6.4	12.9
Malden.	.	99,487.06	83,357.65	8,129.41	8,000.00	83.8	8.2	8.0
Hudson.	.	156,563.19	124,325.69	9,487.50	22,750.00	79.4	6.1	14.5
Concord.	.	268,968.29	214,271.12	23,497.17	31,220.00	79.7	8.7	11.6
Great Barrington.	.	101,030.04	89,528.25	3,501.79	8,000.00	88.6	3.5	7.9
Needham.	.	178,471.97	137,748.68	22,056.22	18,672.07	77.2	12.3	10.5
Franklin.	.	138,551.25	101,883.47	17,667.78	19,000.00	73.5	12.8	13.7
Wellesley.	.	307,709.24	234,264.93	30,738.40	42,705.91	76.1	10.0	13.9
Fairhaven.	.	104,607.00	85,134.02	5,992.98	13,480.00	81.4	5.7	12.9
Iswich.	.	165,353.75	133,647.92	14,945.41	16,760.42	80.8	9.1	10.1
Ludlow.	.	84,862.13	76,861.38	3,000.75	5,000.00	90.6	3.5	5.9
Grafton.	.	82,668.80	74,872.02	3,516.78	4,280.00	90.6	4.2	5.2
Spencer.	.	94,765.28	83,227.19	1,738.09	9,800.00	87.8	1.8	10.4
North Andover.	.	149,991.60	127,988.16	11,093.44	11,000.00	85.4	7.3	9.1
Westborough.	.	92,920.26	77,173.82	7,296.44	8,450.00	83.1	8.1	9.4
Winchendon.	.	112,251.65	97,544.60	4,207.05	10,500.00	86.9	3.7	6.4
Mansfield.	.	134,282.35	116,808.06	8,824.29	8,650.00	87.0	6.6	7.6
Blackstone.	.	65,901.13	55,330.80	2,570.33	5,000.00	88.5	3.9	8.3
Abington.	.	117,133.63	99,290.44	8,233.19	9,700.00	84.7	7.0	10.3
Canton.	.	142,102.87	117,056.77	10,693.59	14,352.51	82.4	7.5	10.1
Amherst.	.	112,587.71	91,300.44	9,717.27	11,520.00	81.1	8.6	10.3
Lexington.	.	255,540.67	186,753.45	27,887.22	40,900.00	73.1	10.9	16.0
Walpole.	.	164,586.97	115,030.11	9,358.66	40,199.00	69.9	2.7	24.4
Orange.	.	111,546.97	92,368.98	5,877.99	13,300.00	82.8	5.6	11.9
Dartmouth.	.	123,217.08	100,992.39	6,974.69	15,250.00	82.6	5.6	12.4
Millbury.	.	81,781.12	70,970.12	2,961.00	7,850.00	86.8	3.6	10.6
Tewksbury.	.	42,258.36	39,685.02	573.34	1,800.00	93.8	1.4	4.7
Hingham.	.	182,832.24	162,207.27	5,787.00	12,857.37	88.7	3.2	8.1
Chelmsford.	.	6,395.12	6,395.12	0.00	0.00	100.0	0.0	0.0
South Hadley.	.	111,523.77	83,584.20	2,737.71	2,900.00	91.0	4.6	3.5
Wareham.	.	31,332.08	24,084.70	9,057.39	1,398.83	83.7	6.1	10.2
Easton.	.	194,194.40	109,002.29	1,017.11	5,210.00	99.0	2.3	5.7
Norun.	.	53,565.42	51,256.54	1,308.88	3,000.00	92.2	1.0	5.4
78 Towns.	.	\$17,795,022.02	\$14,217,110.87	\$1,410,330.95	\$2,163,530.20	79.9	7.9	12.2

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1912 and 1916.

CITIES. (In order of population, 1915)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE				
	1912	1916	Percent- age of Increase	1912	1916	Increase in 1916 over 1912	Percent- age of Increase	1912	1916	Increase in 1916 over 1912	Percent- age of Increase
BOSTON,	\$1,431,822,917	\$1,617,137,679	9.1	\$30,259,107	\$35,037,973	\$4,778,866	15.8	\$20,232,926	\$32,349,531	\$3,116,605	10.7
WORCESTER,	153,058,968	189,271,723	23.7	3,682,195	5,022,297	1,340,102	36.4	3,704,051	4,863,862	1,159,811	31.3
FALL RIVER,	97,886,082	115,528,148	16.0	2,243,156	2,978,107	734,951	32.8	2,283,455	2,770,933	487,478	21.3
NEW BEDFORD,	101,562,334	113,181,068	11.4	2,568,036	3,316,709	748,673	29.2	2,550,891	3,126,123	575,232	22.6
CAMBRIDGE,	115,947,300	132,192,170	14.0	2,910,838	3,630,923	720,085	24.7	2,957,908	3,634,568	676,660	22.9
LOWELL,	84,694,648	94,503,423	11.6	2,060,428	2,450,602	390,174	18.9	2,067,256	2,437,934	370,678	17.9
SPRINGFIELD,	149,520,350	201,950,012	35.1	2,965,978	4,290,416	1,324,440	44.7	2,880,819	3,781,567	900,748	31.3
LYNN,	81,529,334	95,559,120	17.2	1,996,751	2,511,125	514,374	25.8	1,921,638	2,508,040	586,402	30.5
LAWRENCE,	75,449,814	83,087,370	10.1	1,729,465	2,056,773	327,308	18.9	1,579,321	2,066,795	487,474	30.9
SOMERVILLE,	69,632,540	79,445,729	14.1	1,636,209	2,007,509	371,300	22.7	1,640,906	1,954,714	313,808	19.1
BROCKTON,	49,572,372	56,351,290	13.7	1,296,852	1,694,647	397,795	30.7	1,273,630	1,668,525	394,895	31.0
HOLYOKE,	57,530,906	66,527,983	15.6	1,747,030	2,251,519	504,489	28.9	1,655,326	2,181,179	525,853	31.8
HAVERHILL,	36,506,470	47,778,613	30.9	975,233	1,228,924	253,691	26.0	942,351	1,221,582	279,231	29.6
MALDEN,	41,381,696	44,012,091	6.3	970,375	1,008,683	38,308	3.9	985,655	1,160,000	176,405	17.9
CHELSEA,	28,100,160	31,233,161	11.1	870,272	1,008,218	137,946	15.9	856,863	989,194	132,301	15.4
NEWTON,	79,363,445	89,546,060	12.8	1,678,048	1,985,562	307,514	18.3	1,543,093	1,896,182	353,089	20.9
QUINCY,	35,401,020	62,789,130	77.4	894,225	991,890	97,665	10.9	986,585	1,257,196	270,611	27.4
FITCHBURG,	33,232,619	42,101,258	26.7	837,503	1,200,732	363,229	43.4	836,836	1,142,883	306,047	36.6
EVERETT,	33,983,555	41,139,900	21.1	753,287	1,091,128	337,841	44.8	707,848	1,067,510	359,662	50.8
SALEM,	36,641,100	44,342,300	20.2	754,109	983,812	229,703	30.5	769,425	958,758	189,333	24.6
TAUNTON,	24,035,979	27,705,862	15.3	879,397	1,181,006	301,609	34.4	839,457	1,098,713	259,256	30.9
MEDFORD,	26,934,750	33,343,250	23.8	763,487	969,852	206,365	27.2	772,674	983,757	211,083	28.0
WALTHAM,	29,050,788	32,316,350	11.2	631,379	782,067	150,688	23.9	598,400	732,776	134,376	22.5
CHICOPPEE,	15,280,480	22,836,580	50.5	637,707	809,278	171,571	26.9	596,434	708,185	111,751	18.7
REVERE,	19,800,260	23,772,950	20.1	530,007	687,811	157,804	29.8	478,936	724,000	245,064	51.2
GLoucester,	26,647,702	31,808,648	19.5	551,738	679,172	127,434	23.1	508,872	640,011	136,139	27.0
BEVERLY,	24,839,057	26,647,702	7.3	653,943	700,982	47,039	7.2	672,800	731,492	58,692	8.7
NORTH ADAMS,	39,005,340	48,239,238	23.7	718,111	885,648	167,537	23.4	770,655	977,558	206,903	26.9
NORTHAMPTON,	16,310,765	19,609,980	20.2	382,284	466,373	84,089	22.0	376,811	443,570	66,759	17.7
ATLANTON,	19,538,265	22,263,140	13.9	405,455	526,199	120,744	29.8	379,102	475,016	95,914	25.3
LEMINSTER,	13,182,680	13,924,330	5.6	389,830	540,104	150,274	38.5	356,126	485,346	129,220	36.3
WENDELL,	17,422,800	20,647,150	18.5	442,341	534,202	91,861	20.8	307,089	379,703	72,614	23.6
WOBURN,	11,650,266	12,036,187	3.3	327,688	482,261	154,573	47.2	363,162	426,277	63,115	17.4
NEWBURYPORT,	12,835,482	12,810,379	*0.2	332,339	335,444	3,105	0.9	313,637	308,247	*5,390	*1.7
MARLBOROUGH,	11,410,670	11,410,670	6.7	321,200	344,265	23,065	7.2	304,824	331,422	26,598	8.7
36 Cities,	\$3,168,131,979	\$3,625,830,656	14.4	\$71,187,612	\$87,292,634	\$16,105,022	22.6	\$69,109,096	\$82,707,497	\$13,598,401	19.7

* Decrease.

PART I.

CITIES.

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Population Group	Pages of Report
ATTLEBORO,	Dec. 31, 1916	8	20, 21
BEVERLY,	Dec. 31, 1916	7	18, 19
BOSTON,	Jan. 31, 1917	—	4, 5
BROCKTON,	Nov. 30, 1916	3	10, 11
CAMBRIDGE,	Mar. 31, 1917	1	6, 7
CHELSEA,	Dec. 31, 1916	4	12, 13
CHICOPEE,	Nov. 30, 1916	6	16, 17
EVERETT,	Dec. 31, 1916	5	14, 15
FALL RIVER,	Dec. 31, 1916	1	6, 7
FITCHBURG,	Nov. 30, 1916	5	14, 15
GLOUCESTER,	Nov. 30, 1916	7	18, 19
HAVERHILL,	Dec. 31, 1916	3	10, 11
HOLYOKE,	Nov. 30, 1916	3	10, 11
LAWRENCE,	Dec. 31, 1916	2	8, 9
LEOMINSTER,	Dec. 31, 1916	8	20, 21
LOWELL,	Dec. 31, 1916	2	8, 9
LYNN,	Dec. 31, 1916	2	8, 9
MALDEN,	Dec. 31, 1916	4	12, 13
MARLBOROUGH,	Dec. 31, 1916	9	22, 23
MEDFORD,	Dec. 31, 1916	6	16, 17
MELROSE,	Dec. 31, 1916	8	20, 21
NEW BEDFORD,	Dec. 3, 1916	1	6, 7
NEWBURYPORT,	Dec. 16, 1916	9	22, 23
NEWTON,	Dec. 31, 1916	4	12, 13
NORTH ADAMS,	Nov. 30, 1916	7	18, 19
NORTHAMPTON,	Nov. 30, 1916	8	20, 21
PITTSFIELD,	Dec. 31, 1916	5	14, 15
QUINCY,	Dec. 31, 1916	4	12, 13
REVERE,	Dec. 31, 1916	7	18, 19
SALEM,	Dec. 31, 1916	5	14, 15
SOMERVILLE,	Dec. 31, 1916	3	10, 11
SPRINGFIELD,	Nov. 30, 1916	2	8, 9
TAUNTON,	Nov. 30, 1916	6	16, 17
WALTHAM,	Jan. 31, 1917	6	16, 17
WOBURN,	Dec. 31, 1916	9	22, 23
WORCESTER,	Nov. 30, 1916	1	6, 7

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions. Cities*
CITY OF BOSTON.

RECEIPTS.		POPULATION 745,439
REVENUE.		\$36,432,425.15
General,		23,219,247.87
<i>Taxes,</i>		20,801,619.07
Property and poll,		24,425,691.29
Corporation, bank, etc.,		2,375,927.78
<i>Licenses and permits,</i>		1,227,490.83
<i>Fines and forfeits,</i>		69,365.25
<i>Grants and gifts,</i>		120,550.99
For expenses,		112,340.09
For outlays,		7,990.90
<i>All other,</i>		448.73
Commercial,		8,213,177.28
<i>Special assessments,</i>		343,582.42
To meet expenses,		343,582.42
To meet outlays,		—
<i>Privileges,</i>		138,724.41
<i>Departmental,</i>		956,605.01
General government,		50,253.42
Protection of persons and property,		71,768.04
Health and sanitation,		136,572.42
Highways,		25,227.22
Charities,		427,851.73
Soldiers' benefits,		97,419.85
Schools,		85,975.89
Libraries,		8,437.88
Recreation,		44,597.33
Unclassified,		8,501.23
<i>Public service enterprises,</i>		4,594,106.82
Electric light,		3,107,661.50
Water,		1,486,443.82
All other,		43,615.19
<i>Cemeteries,</i>		2,137,544.93
<i>Interest,</i>		1,411,240.44
On sinking funds,		341,463.23
On trust and investment funds,		384,841.26
All other,		—
NON-REVENUE.		\$30,046,220.34
Offsets to outlays,		278,219.39
<i>Departmental,</i>		216,667.95
<i>Public service enterprises,</i>		62,551.44
<i>Cemeteries,</i>		—
Municipal indebtedness,		12,803,769.30
<i>Loans, general purposes,</i>		3,958,250.00
<i>Loans, public service enterprises,</i>		1,808,000.00
<i>Loans, cemeteries,</i>		—
<i>Bonds refunded, current year,</i>		—
<i>Temporary loans (including revenue loans),</i>		7,000,000.00
<i>Unpaid warrants or orders, current year,</i>		—
<i>Premiums,</i>		137,519.30
Transfers,		6,152,490.83
<i>From sinking funds,</i>		3,666,406.77
<i>All other,</i>		2,486,084.06
Refunds,		68,271.94
Agency, trust, and investment,		10,743,468.88
<i>Taxes and licenses for State,</i>		3,648,946.26
<i>Taxes for county,</i>		1,763,262.86
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		5,331,259.76
<i>All other,</i>		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$36,710,644.54
Premiums,		137,519.30
Municipal indebtedness,		12,766,250.00
Transfers and refunds,		6,220,762.77
Agency, trust, and investment,		10,743,468.88
Total receipts,		\$66,478,645.49
Balance on hand, including funds,		11,669,099.29
GRAND TOTAL,		\$78,147,744.78

¹ Includes \$12,740 of premiums on Rapid Transit Loans available for construction.

Graded According to Population of 1915.

CITY OF BOSTON.

PAYMENTS.	POPULATION 745,439
Maintenance,	\$23,129,572.04
<i>Departmental,</i>	<i>21,477,621.75</i>
General government,	1,123,352.52
Protection of persons and property,	4,763,120.80
Health and sanitation,	2,459,396.17
Highways,	2,435,315.55
Charities,	2,035,850.09
Soldiers' benefits,	233,383.82
Schools,	5,950,741.96
Libraries,	417,332.88
Recreation,	1,227,664.48
Pensions,	654,048.87
Unclassified,	177,415.11
<i>Public service enterprises,</i>	<i>1,557,484.43</i>
Electric light,	—
Water,	1,034,237.46
All other,	523,246.97
<i>Cemeteries,</i>	<i>91,236.27</i>
<i>Administration of trust funds,</i>	<i>3,229.59</i>
Interest,	6,097,267.49
<i>Loans, general purposes,</i>	<i>3,944,481.56</i>
<i>Loans, public service enterprises,</i>	<i>2,148,055.93</i>
<i>Loans, cemeteries,</i>	<i>4,730.00</i>
Outlays,	6,317,294.77
<i>Departmental,</i>	<i>2,940,058.95</i>
General government,	—
Protection of persons and property,	130,819.85
Health and sanitation,	1,062,164.45
Highways,	567,770.52
Charities,	192,205.57
Schools,	440,294.67
Libraries,	97,603.56
Recreation,	419,708.23
Unclassified,	29,492.10
<i>Public service enterprises,</i>	<i>3,378,832.02</i>
Electric light,	—
Water,	224,130.54
All other,	3,149,701.48
<i>Cemeteries,</i>	<i>3,403.80</i>
Municipal indebtedness,	12,133,963.69
<i>From sinking funds,</i>	<i>3,666,406.67</i>
<i>From revenue and other sources,</i>	<i>1,467,557.02</i>
<i>Bonds refunded, current year,</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,000,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>
Transfers,	6,152,490.83
<i>To sinking funds from revenue,</i>	<i>1,466,392.15</i>
<i>All other,</i>	<i>3,686,098.68</i>
Refunds,	68,271.94
Agency, trust, and investment,	10,644,463.05
<i>Taxes and licenses for State,</i>	<i>3,648,946.26</i>
<i>Taxes for county,</i>	<i>1,763,262.86</i>
<i>Expenditures for grade crossings,</i>	<i>525.00</i>
<i>Sinking and other permanent funds,</i>	<i>5,231,728.93</i>
<i>All other,</i>	<i>—</i>
RECAPITULATION.	
Maintenance and interest,	\$29,226,839.53
Permanent debt (except from sinking funds),	1,467,557.02
Sinking fund requirements from revenue,	1,466,392.15
Outlays,	6,317,294.77
Permanent debt from sinking funds,	3,666,406.67
Bonds refunded, current year,	—
Temporary loans,	7,000,000.00
Transfers (except to sinking funds) and refunds,	3,754,370.62
Agency, trust, and investment,	10,644,463.05
Total payments,	\$64,543,323.81
Balance on hand, including funds,	13,604,420.97
GRAND TOTAL,	\$78,147,744.78

¹ Includes \$569,775.25 from sale of real estate, and \$241,482.37 balances of loan appropriations.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 1.

RECEIPTS.	Worcester POPULATION 162,697	Fall River POPULATION 124,791	New Bedford POPULATION 109,568	Cambridge POPULATION 108,822
REVENUE.	\$5,336,554.99	\$3,105,362.98	\$3,391,345.52	\$3,827,168.25
General,	4,016,504.24	2,557,510.57	2,743,709.32	2,992,366.60
<i>Taxes,</i>	<i>3,765,650.47</i>	<i>2,387,821.12</i>	<i>2,619,974.77</i>	<i>2,963,800.48</i>
Property and poll,	3,402,417.88	2,216,522.97	2,298,596.06	2,694,521.48
Corporation, bank, etc.,	363,232.59	171,298.15	315,378.71	269,279.00
<i>Licenses and permits,</i>	<i>215,297.50</i>	<i>156,498.90</i>	<i>105,847.21</i>	<i>11,435.25</i>
<i>Fines and forfeits,</i>	<i>7,614.94</i>	<i>7,154.38</i>	<i>6,099.06</i>	<i>4,095.73</i>
<i>Grants and gifts,</i>	<i>27,934.54</i>	<i>6,036.17</i>	<i>17,788.28</i>	<i>13,035.14</i>
For expenses,	27,934.54	6,036.17	17,788.28	8,035.14
For outlays,	—	—	—	5,000.00
All other,	6.79	—	—	—
Commercial,	1,320,050.75	547,852.41	647,636.20	834,801.65
<i>Special assessments,</i>	<i>161,611.45</i>	<i>25,821.12</i>	<i>29,361.22</i>	<i>44,358.71</i>
To meet expenses,	70,773.31	12,765.90	21,107.54	36,064.07
To meet outlays,	90,838.14	13,055.22	8,253.68	8,294.64
<i>Privileges,</i>	<i>23,082.50</i>	<i>12,717.53</i>	<i>14,029.59</i>	<i>15,065.90</i>
<i>Departmental,</i>	<i>280,133.12</i>	<i>81,173.90</i>	<i>112,014.95</i>	<i>114,063.09</i>
General government,	13,133.20	3,448.02	5,294.53	7,137.44
Protection of persons and property,	14,637.70	5,837.93	1,643.53	1,478.36
Health and sanitation,	31,688.98	17,050.55	25,905.58	43,815.66
Highways,	29,216.97	5,556.98	14,031.46	4,370.77
Charities,	117,824.14	23,851.00	35,390.66	28,930.26
Soldiers' benefits,	25,204.00	8,562.00	14,788.50	13,081.50
Schools,	40,732.58	14,715.41	10,999.45	10,784.09
Libraries,	1,889.67	705.71	1,048.00	1,184.14
Recreation,	5,399.93	—	2,291.44	2,628.49
Unclassified,	405.95	1,446.30	621.80	652.38
<i>Public service enterprises,</i>	<i>532,303.21</i>	<i>263,161.23</i>	<i>352,216.37</i>	<i>415,520.61</i>
Electric light,	—	—	—	—
Water,	532,303.21	262,367.87	347,787.03	415,516.76
All other,	—	793.36	4,429.34	3.85
<i>Cemeteries,</i>	<i>28,327.51</i>	<i>22,300.38</i>	<i>26,001.69</i>	<i>21,402.11</i>
<i>Interest,</i>	<i>294,692.96</i>	<i>142,678.25</i>	<i>114,012.38</i>	<i>224,391.23</i>
On sinking funds,	225,976.42	120,393.04	78,957.85	186,572.25
On trust and investment funds,	28,446.45	2,157.97	15,868.16	1,826.96
All other,	40,170.09	20,127.24	19,186.37	35,992.02
NON-REVENUE.	\$7,849,871.31	\$2,956,540.41	\$4,114,198.94	\$5,343,611.14
Offsets to outlays,	47,438.23	7,594.80	56,404.85	1,675.45
<i>Departmental,</i>	<i>12,578.33</i>	<i>7,594.80</i>	<i>36,021.77</i>	<i>1,127.58</i>
<i>Public service enterprises,</i>	<i>34,859.90</i>	<i>—</i>	<i>21,383.08</i>	<i>547.87</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,955,109.20	1,887,192.60	3,293,718.50	2,340,410.01
<i>Loans, general purposes,</i>	<i>426,000.00</i>	<i>741,000.00</i>	<i>828,243.25</i>	<i>432,000.00</i>
<i>Loans, public service enterprises,</i>	<i>300,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,960,000.00</i>	<i>1,140,000.00</i>	<i>2,250,000.00</i>	<i>1,900,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>266,552.53</i>	<i>—</i>	<i>202,899.90</i>	<i>4,788.73</i>
<i>Premiums,</i>	<i>2,556.67</i>	<i>6,192.60</i>	<i>12,575.35</i>	<i>3,621.28</i>
Transfers,	1,405,752.70	569,238.01	259,807.51	1,402,578.47
<i>From sinking funds,</i>	<i>629,325.00</i>	<i>280,000.00</i>	<i>—</i>	<i>986,100.00</i>
All other,	776,427.70	289,238.01	259,807.51	416,478.47
Refunds,	92,538.72	3,391.39	2,803.06	78,586.29
Agency, trust, and investment,	1,349,032.46	488,623.61	501,465.02	1,520,360.92
<i>Taxes and licenses for State,</i>	<i>397,240.79</i>	<i>257,809.91</i>	<i>263,543.11</i>	<i>219,812.48</i>
<i>Taxes for county,</i>	<i>171,654.00</i>	<i>131,221.92</i>	<i>135,224.71</i>	<i>140,013.33</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>780,137.67</i>	<i>99,591.78</i>	<i>102,697.20</i>	<i>1,160,535.11</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$5,383,993.22	\$3,112,957.78	\$3,447,750.37	\$3,828,843.70
Premiums,	2,556.67	6,192.60	12,575.35	3,621.28
Municipal indebtedness,	4,952,552.53	1,881,000.00	3,281,143.15	2,336,788.73
Transfers and refunds,	1,498,291.42	573,129.40	262,610.57	1,481,164.76
Agency, trust, and investment,	1,349,032.46	488,623.61	501,465.02	1,520,360.92
Total receipts,	\$13,186,426.30	\$6,061,903.39	\$7,505,544.46	\$9,170,779.39
Balance on hand, including funds,	635,190.48	562,853.92	891,350.14	332,678.05
GRAND TOTAL,	\$13,821,616.78	\$6,624,757.31	\$7,896,874.60	\$9,503,457.44

Graded According to Population of 1915 — Continued.

GROUP 1.

PAYMENTS.	Worcester POPULATION 162,697	Fall River POPULATION 124,791	New Bedford POPULATION 109,568	Cambridge POPULATION 108,822
Maintenance,	\$3,572,533.17	\$2,036,278.84	\$2,057,032.97	\$2,492,077.44
<i>Departmental,</i>	<i>3,444,198.10</i>	<i>1,905,795.34</i>	<i>1,903,039.73</i>	<i>2,285,830.40</i>
General government,	156,291.58	101,711.40	140,383.44	147,769.58
Protection of persons and property,	634,387.66	392,690.67	387,931.60	421,990.56
Health and sanitation,	332,729.99	194,925.80	260,298.95	316,798.54
Highways,	515,508.74	242,169.98	246,560.61	244,371.36
Charities,	355,181.71	188,106.80	163,684.46	173,285.24
Soldiers' benefits,	38,422.48	19,668.80	36,801.12	37,868.94
Schools,	1,214,674.25	677,215.79	572,536.01	758,794.08
Libraries,	74,531.95	34,476.71	44,192.55	36,419.01
Recreation,	78,177.47	26,993.76	36,823.28	86,544.47
Pensions,	23,390.00	4,550.87	6,492.65	52,624.57
Unclassified,	20,902.27	23,284.76	7,335.06	9,364.05
<i>Public service enterprises,</i>	<i>101,808.20</i>	<i>104,501.60</i>	<i>117,533.02</i>	<i>184,209.91</i>
Electric light,	—	—	—	—
Water,	101,241.62	102,964.43	116,554.37	184,209.91
All other,	566.58	1,537.17	978.65	—
<i>Cemeteries,</i>	<i>26,509.37</i>	<i>25,981.90</i>	<i>36,460.22</i>	<i>22,037.13</i>
<i>Administration of trust funds,</i>	<i>17.50</i>	—	—	—
Interest,	566,838.82	329,886.48	442,793.83	562,733.83
<i>Loans, general purposes,</i>	<i>359,509.92</i>	<i>275,261.48</i>	<i>366,493.83</i>	<i>476,218.58</i>
<i>Loans, public service enterprises,</i>	<i>207,328.90</i>	<i>54,625.00</i>	<i>75,960.00</i>	<i>86,252.75</i>
<i>Loans, cemeteries,</i>	—	—	<i>340.00</i>	<i>262.60</i>
Outlays,	1,021,011.83	938,999.23	991,677.56	365,883.76
<i>Departmental,</i>	<i>737,067.70</i>	<i>836,673.57</i>	<i>859,190.73</i>	<i>359,441.94</i>
General government,	—	6,008.84	—	—
Protection of persons and property,	133,754.85	127,745.13	140,774.47	14,678.65
Health and sanitation,	103,535.52	77,406.34	264,549.90	87,837.98
Highways,	265,023.69	506,111.73	383,155.24	127,944.64
Charities,	19,254.95	81,286.70	—	86,393.89
Schools,	209,276.62	2,394.35	16,474.89	39,302.13
Libraries,	—	—	—	—
Recreation,	6,222.07	35,720.48	54,236.23	3,284.65
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>283,944.13</i>	<i>101,820.66</i>	<i>125,325.16</i>	<i>6,441.82</i>
Electric light,	—	—	—	—
Water,	283,944.13	101,820.66	125,325.16	6,441.82
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>505.00</i>	<i>7,161.67</i>	—
Municipal indebtedness,	5,064,329.24	1,715,025.00	3,031,844.57	3,064,626.74
<i>From sinking funds,</i>	<i>629,325.00</i>	<i>280,000.00</i>	—	<i>986,100.00</i>
<i>From revenue and other sources,</i>	<i>281,775.10</i>	<i>195,035.00</i>	<i>560,045.16</i>	<i>178,526.74</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>3,960,000.00</i>	<i>1,240,000.00</i>	<i>2,250,000.00</i>	<i>1,900,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>193,229.14</i>	<i>221,799.41</i>	<i>221,799.41</i>	—
Transfers,	1,405,752.70	569,238.01	259,807.51	1,402,578.47
<i>To sinking funds from revenue,</i>	<i>1,492,756.14</i>	<i>209,743.09</i>	<i>2,86,359.00</i>	<i>401,229.69</i>
<i>All other,</i>	<i>912,996.56</i>	<i>359,494.92</i>	<i>173,448.51</i>	<i>1,001,348.78</i>
Refunds,	92,538.72	3,891.39	2,803.06	78,586.29
Agency, trust, and investment,	1,554,577.03	606,825.40	571,007.39	1,167,419.70
<i>Taxes and licenses for State,</i>	<i>397,240.79</i>	<i>257,809.91</i>	<i>263,543.11</i>	<i>219,812.23</i>
<i>Taxes for county,</i>	<i>171,654.00</i>	<i>131,221.92</i>	<i>135,224.71</i>	<i>140,013.33</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>985,682.24</i>	<i>217,793.57</i>	<i>172,239.57</i>	<i>807,594.14</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$4,139,371.99	\$2,366,165.32	\$2,499,826.80	\$3,054,811.27
Permanent debt (except from sinking funds),	281,775.10	195,025.00	560,045.16	178,526.74
Sinking fund requirements from revenue,	1,492,756.14	209,743.09	2,86,359.00	401,229.69
Outlays,	1,021,011.83	938,999.23	991,677.56	365,883.76
Permanent debt from sinking funds,	629,325.00	280,000.00	—	986,100.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,153,229.14	1,240,000.00	2,471,799.41	1,900,000.00
Transfers (except to sinking funds) and refunds,	1,005,535.28	363,386.31	176,251.57	1,079,935.07
Agency, trust, and investment,	1,554,577.03	606,825.40	571,007.39	1,167,419.70
Total payments,	\$13,277,581.51	\$6,200,144.35	\$7,356,966.89	\$9,133,906.23
<i>Balance on hand, including funds,</i>	<i>544,035.27</i>	<i>424,612.96</i>	<i>539,907.71</i>	<i>369,551.21</i>
GRAND TOTAL,	\$13,821,616.78	\$6,624,757.31	\$7,896,874.60	\$9,503,457.44

¹ Includes \$50,041.14 balances of loan appropriations.² Includes \$20,108.13 from sale of public land.

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 2.

RECEIPTS.	Lowell POPULATION 107,978	Springfield POPULATION 102,971	Lynn POPULATION 95,803	Lawrence POPULATION 90,259
REVENUE.	\$2,497,941.28	\$4,377,982.67	\$2,565,153.08	\$2,068,613.63
General,	2,014,569.16	3,518,915.26	1,904,561.11	1,753,117.78
<i>Taxes,</i>	<i>1,872,868.51</i>	<i>3,347,885.21</i>	<i>1,880,199.77</i>	<i>1,608,809.44</i>
Property and poll,	1,737,492.13	3,124,506.66	1,758,401.76	1,355,426.82
Corporation, bank, etc.,	135,376.38	223,378.55	121,798.01	253,382.62
<i>Licenses and permits,</i>	<i>119,897.83</i>	<i>150,895.05</i>	<i>11,373.50</i>	<i>132,885.85</i>
<i>Fines and forfeits,</i>	<i>6,156.02</i>	<i>8,556.67</i>	<i>10,200.55</i>	<i>5,255.50</i>
<i>Grants and gifts,</i>	<i>15,646.80</i>	<i>11,578.33</i>	<i>2,787.29</i>	<i>6,166.99</i>
For expenses,	10,646.80	11,578.33	2,787.29	6,166.99
For outlays,	5,000.00	—	—	—
All other,	—	—	—	—
Commercial,	483,372.12	859,067.41	660,591.97	315,495.85
<i>Special assessments,</i>	<i>39,875.94</i>	<i>111,874.69</i>	<i>50,318.95</i>	<i>32,439.62</i>
To meet expenses,	39,875.94	45,246.82	50,318.95	32,439.62
To meet outlays,	—	66,627.87	—	—
<i>Privileges,</i>	<i>11,291.31</i>	<i>17,999.27</i>	<i>11,249.46</i>	<i>5,261.50</i>
<i>Departmental,</i>	<i>68,601.54</i>	<i>185,190.26</i>	<i>121,331.21</i>	<i>65,585.03</i>
General government,	4,003.75	22,299.58	8,495.05	1,401.00
Protection of persons and property,	5,411.96	3,825.26	4,959.21	5,587.11
Health and sanitation,	7,438.87	22,137.02	27,238.36	26,139.88
Highways,	2,014.31	37,550.13	1,202.80	992.55
Charities,	12,306.39	23,989.00	38,024.99	24,742.74
Soldiers' benefits,	15,963.50	14,956.00	31,428.50	4,889.00
Schools,	19,358.48	56,374.32	3,937.35	1,220.86
Libraries,	489.75	—	1,099.96	175.45
Recreation,	1,424.25	2,788.25	405.50	70.66
Unclassified,	190.28	1,270.70	4,539.49	365.78
<i>Public service enterprises,</i>	<i>253,975.19</i>	<i>464,130.02</i>	<i>356,682.27</i>	<i>145,988.22</i>
Electric light,	—	—	—	—
Water,	253,909.19	464,130.02	356,582.27	145,988.22
All other,	66.00	—	—	—
<i>Cemeteries,</i>	<i>11,267.72</i>	<i>—</i>	<i>32,740.40</i>	<i>16,446.82</i>
<i>Interest,</i>	<i>88,360.42</i>	<i>79,873.17</i>	<i>88,369.68</i>	<i>49,774.66</i>
On sinking funds,	55,393.16	44,303.35	59,632.11	17,461.25
On trust and investment funds,	5,688.93	1,231.65	2,315.77	386.22
All other,	37,278.33	34,338.17	26,421.80	31,927.19
NON-REVENUE.	\$2,672,888.33	\$4,070,299.36	\$3,314,190.76	\$2,861,100.72
Offsets to outlays,	22,498.25	36,892.35	13,218.10	1,869.59
<i>Departmental,</i>	<i>22,498.25</i>	<i>36,892.35</i>	<i>13,170.76</i>	<i>1,869.59</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>47.34</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,060,153.77	3,293,072.61	1,924,103.55	2,479,820.50
<i>Loans, general purposes,</i>	<i>592,100.00</i>	<i>540,000.00</i>	<i>393,500.00</i>	<i>664,200.00</i>
<i>Loans, public service enterprises,</i>	<i>55,000.00</i>	<i>100,000.00</i>	<i>—</i>	<i>60,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,400,000.00</i>	<i>2,350,000.00</i>	<i>1,525,000.00</i>	<i>1,750,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>279,706.21</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>13,053.77</i>	<i>23,366.40</i>	<i>5,603.55</i>	<i>5,620.50</i>
Transfers,	65,679.56	94,517.13	406,396.03	41,473.75
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>173,200.00</i>	<i>—</i>
All other,	65,679.56	94,517.13	233,196.03	41,473.75
Refunds,	11,200.92	25,821.32	1,366.05	6,612.65
Agency, trust, and investment,	513,355.83	619,995.95	969,107.03	331,324.23
<i>Taxes and licenses for State,</i>	<i>199,049.50</i>	<i>356,039.18</i>	<i>164,054.31</i>	<i>176,841.06</i>
<i>Taxes for county,</i>	<i>98,040.30</i>	<i>150,706.77</i>	<i>134,994.89</i>	<i>116,801.13</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>216,266.03</i>	<i>113,250.00</i>	<i>670,057.83</i>	<i>37,682.04</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$2,520,439.53	\$4,414,875.02	\$2,578,371.18	\$2,070,483.22
Premiums,	13,053.77	23,366.40	5,603.55	5,620.50
Municipal indebtedness,	2,047,100.00	3,269,706.21	1,918,500.00	2,474,200.00
Transfers and refunds,	76,880.48	120,338.45	407,762.08	48,086.40
Agency, trust, and investment,	513,355.83	619,995.95	969,107.03	331,324.23
Total receipts,	\$5,170,829.61	\$8,448,282.03	\$5,879,343.84	\$4,929,714.35
Balance on hand, including funds,	551,074.72	393,847.64	229,274.42	142,969.09
GRAND TOTAL,	\$5,521,904.33	\$8,842,129.67	\$6,108,618.26	\$5,072,683.44

Graded According to Population of 1915 — Continued.

GROUP 2.

PAYMENTS.	Lowell POPULATION 107,978	Springfield POPULATION 102,971	Lynn . POPULATION 95,803	Lawrence POPULATION 90,259
Maintenance,	\$1,829,169.96	\$2,962,792.23	\$1,822,508.73	\$1,518,550.86
<i>Departmental,</i>	<i>1,671,580.98</i>	<i>2,753,494.47</i>	<i>1,598,187.03</i>	<i>1,403,547.19</i>
General government,	132,545.99	151,803.32	114,917.88	83,315.09
Protection of persons and property,	378,072.64	591,638.91	307,310.25	273,033.35
Health and sanitation,	172,527.02	326,085.88	195,985.07	205,502.26
Highways,	252,166.57	389,855.03	193,949.92	183,219.49
Charities,	137,274.54	88,564.18	109,680.47	104,523.71
Soldiers' benefits,	36,109.10	21,666.16	55,071.25	12,589.31
Schools,	493,389.06	982,875.04	475,992.22	475,795.11
Libraries,	23,402.76	74,111.79	29,717.73	24,491.08
Recreation,	18,949.62	103,990.64	85,135.80	24,709.69
Pensions,	13,894.44	7,017.18	21,431.74	—
Unclassified,	13,249.24	15,886.34	8,994.70	16,368.10
<i>Public service enterprises,</i>	<i>146,210.08</i>	<i>209,197.76</i>	<i>180,316.07</i>	<i>99,809.69</i>
Electric light,	—	—	—	—
Water,	145,402.18	209,197.76	180,316.07	99,809.69
All other,	807.90	—	—	—
<i>Cemeteries,</i>	<i>11,378.90</i>	<i>—</i>	<i>41,533.13</i>	<i>15,193.98</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>100.00</i>	<i>2,472.50</i>	<i>—</i>
Interest,	214,801.59	373,872.22	275,583.01	188,514.93
<i>Loans, general purposes,</i>	<i>155,062.71</i>	<i>293,907.22</i>	<i>188,209.26</i>	<i>159,114.93</i>
<i>Loans, public service enterprises,</i>	<i>59,738.88</i>	<i>79,965.00</i>	<i>87,373.75</i>	<i>29,400.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	707,846.14	937,508.57	620,236.46	488,778.66
<i>Departmental,</i>	<i>642,334.87</i>	<i>743,258.41</i>	<i>570,168.28</i>	<i>438,696.76</i>
General government,	2,407.51	31,447.46	—	—
Protection of persons and property,	22,600.55	54,516.35	40,525.41	3,340.20
Health and sanitation,	56,317.37	38,031.89	40,395.48	37,059.50
Highways,	292,600.02	405,474.46	178,454.15	298,063.71
Charities,	—	1,827.43	3,456.94	—
Schools,	232,245.43	201,146.26	280,704.39	94,495.79
Libraries,	35,663.99	—	17,031.36	—
Recreation,	500.00	10,814.56	5,823.95	5,171.56
Unclassified,	—	—	3,766.60	565.00
<i>Public service enterprises,</i>	<i>65,511.27</i>	<i>194,250.16</i>	<i>50,078.18</i>	<i>50,082.80</i>
Electric light,	—	—	—	—
Water,	65,511.27	194,250.16	50,078.18	50,082.80
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,763,462.43	2,910,768.03	1,897,820.71	2,218,600.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>173,200.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>363,462.43</i>	<i>368,200.00</i>	<i>249,620.71</i>	<i>318,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,400,000.00</i>	<i>2,350,000.00</i>	<i>1,475,000.00</i>	<i>1,900,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>192,568.03</i>	<i>—</i>	<i>—</i>
Transfers,	65,679.56	94,517.13	406,396.03	41,473.75
<i>To sinking funds from revenue,</i>	<i>30,500.00</i>	<i>76,702.88</i>	<i>160,328.00</i>	<i>41,129.00</i>
<i>All other,</i>	<i>35,179.56</i>	<i>17,814.25</i>	<i>246,068.03</i>	<i>344.75</i>
Refunds,	11,200.92	25,821.32	1,366.05	6,612.65
Agency, trust, and investment,	611,310.98	709,919.57	1,019,743.56	388,574.15
<i>Taxes and licenses for State,</i>	<i>199,048.50</i>	<i>356,113.93</i>	<i>164,054.66</i>	<i>176,841.06</i>
<i>Taxes for county,</i>	<i>98,040.30</i>	<i>160,706.77</i>	<i>134,994.89</i>	<i>116,801.13</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>314,222.18</i>	<i>203,098.87</i>	<i>720,694.11</i>	<i>94,931.96</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$2,043,971.55	\$3,336,664.45	\$2,098,091.74	\$1,707,065.79
Permanent debt (except from sinking funds),	363,462.43	368,200.00	249,620.71	318,600.00
Sinking fund requirements from revenue,	30,500.00	76,702.88	160,328.00	41,129.00
Outlays,	707,846.14	937,508.57	620,236.46	488,778.66
Permanent debt from sinking funds,	—	—	173,200.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,400,000.00	2,542,568.03	1,475,000.00	1,900,000.00
Transfers (except to sinking funds) and refunds,	46,380.48	43,635.57	247,434.08	6,957.40
Agency, trust, and investment,	611,310.98	709,919.57	1,019,743.56	388,574.15
Total payments,	\$5,203,471.58	\$8,015,199.07	\$6,043,654.55	\$4,851,104.90
Balance on hand, including funds,	318,432.75	826,930.60	64,963.71	221,678.54
GRAND TOTAL,	\$5,521,904.33	\$8,842,129.67	\$6,108,618.26	\$5,072,683.44

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 3.

RECEIPTS.	Somerville POPULATION 86,854	Brockton POPULATION 62,288	Holyoke POPULATION 60,816	Haverhill POPULATION 49,450
REVENUE.	\$2,042,892.38	\$1,732,203.03	\$2,257,909.12	\$1,255,083.54
General,	1,597,219.61	1,321,220.56	1,342,597.20	965,645.79
<i>Taxes,</i>	<i>1,581,186.37</i>	<i>1,296,720.74</i>	<i>1,243,562.91</i>	<i>883,054.96</i>
Property and poll,	1,502,291.11	1,103,575.28	1,103,821.03	816,217.34
Corporation, bank, etc.,	78,895.26	193,145.46	139,741.88	66,837.62
<i>Licenses and permits,</i>	<i>4,460.50</i>	<i>6,648.50</i>	<i>82,760.25</i>	<i>74,243.23</i>
<i>Fines and forfeits,</i>	<i>2,847.19</i>	<i>13,202.00</i>	<i>5,709.03</i>	<i>3,300.60</i>
<i>Grants and gifts,</i>	<i>8,725.55</i>	<i>4,649.32</i>	<i>10,560.01</i>	<i>5,147.00</i>
For expenses,	8,725.55	4,649.32	10,560.01	4,537.46
For outlays,	—	—	—	609.54
All other,	—	—	5.00	—
Commercial,	445,672.77	410,982.47	915,311.92	289,437.75
<i>Special assessments,</i>	<i>76,934.20</i>	<i>49,266.01</i>	<i>13,401.28</i>	<i>27,130.99</i>
To meet expenses,	38,852.10	19,100.97	13,401.28	27,130.99
To meet outlays,	38,082.10	30,165.04	—	—
<i>Privileges,</i>	<i>11,674.24</i>	<i>9,398.66</i>	<i>6,315.58</i>	<i>8,804.34</i>
<i>Departmental,</i>	<i>89,663.54</i>	<i>143,548.32</i>	<i>44,294.69</i>	<i>60,259.37</i>
General government,	8,104.59	4,386.68	3,215.32	3,828.17
Protection of persons and property,	2,172.80	5,255.93	1,307.93	966.87
Health and sanitation,	24,117.06	93,539.05	9,023.65	7,617.73
Highways,	4,103.14	1,681.67	444.27	310.28
Charities,	27,602.61	20,143.18	24,434.65	28,413.27
Soldiers' benefits,	15,364.50	15,559.50	2,963.00	15,011.63
Schools,	5,990.03	2,208.04	2,851.87	2,689.05
Libraries,	1,422.61	754.27	—	945.03
Recreation,	786.20	20.00	—	477.34
Unclassified,	—	—	54.00	—
<i>Public service enterprises,</i>	<i>243,882.43</i>	<i>152,577.51</i>	<i>790,845.47</i>	<i>143,972.79</i>
Electric light,	—	—	648,931.36	—
Water,	243,882.43	152,577.51	141,914.11	143,944.47
All other,	—	—	—	28.32
<i>Cemeteries,</i>	<i>—</i>	<i>6,781.68</i>	<i>—</i>	<i>95.83</i>
<i>Interest,</i>	<i>23,518.36</i>	<i>49,410.29</i>	<i>60,454.90</i>	<i>49,174.43</i>
On sinking funds,	—	22,406.52	10,301.57	27,688.59
On trust and investment funds,	1,114.01	3,464.00	31,710.00	8,774.60
All other,	22,404.35	23,539.77	18,443.33	12,711.24
NON-REVENUE.	\$1,775,552.56	\$2,438,858.01	\$1,742,300.51	\$1,215,702.58
Offsets to outlays,	1,983.62	23,013.53	2,882.27	21,604.04
<i>Departmental,</i>	<i>1,983.62</i>	<i>14,246.93</i>	<i>2,882.27</i>	<i>7,640.91</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>8,766.60</i>	<i>—</i>	<i>13,963.13</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,513,698.43	2,134,965.75	1,275,911.60	883,138.40
<i>Loans, general purposes,</i>	<i>291,000.00</i>	<i>589,950.00</i>	<i>322,000.00</i>	<i>211,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,220,000.00</i>	<i>1,500,000.00</i>	<i>950,000.00</i>	<i>670,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>2,698.43</i>	<i>15,015.75</i>	<i>3,911.60</i>	<i>2,138.40</i>
Transfers,	41,806.96	51,194.45	134,526.31	92,236.00
<i>From sinking funds,</i>	<i>—</i>	<i>50,000.00</i>	<i>100,000.00</i>	<i>—</i>
All other,	41,806.96	1,194.45	34,526.31	92,236.00
Refunds,	3,448.96	5,626.61	626.43	6,972.95
Agency, trust, and investment,	214,614.59	224,057.67	328,353.90	211,751.19
<i>Taxes and licenses for State,</i>	<i>129,597.02</i>	<i>104,904.21</i>	<i>153,876.94</i>	<i>106,424.99</i>
<i>Taxes for county,</i>	<i>82,190.71</i>	<i>69,566.60</i>	<i>56,489.59</i>	<i>66,386.37</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,826.86</i>	<i>49,586.86</i>	<i>117,987.37</i>	<i>38,939.83</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$2,044,876.00	\$1,755,216.56	\$2,260,791.39	\$1,276,687.58
Premiums,	2,698.43	15,015.75	3,911.60	2,138.40
Municipal indebtedness,	1,511,000.00	2,119,950.00	1,272,000.00	881,000.00
Transfers and refunds,	45,255.92	56,821.06	135,152.74	99,208.95
Agency, trust, and investment,	214,614.59	224,057.67	328,353.90	211,751.19
Total receipts,	\$3,818,444.94	\$4,171,061.04	\$4,000,209.63	\$2,470,786.12
Balance on hand, including funds,	242,431.12	142,624.48	370,323.50	164,289.62
GRAND TOTAL,	\$4,060,876.06	\$4,313,685.52	\$4,370,533.13	\$2,635,075.74

¹ Includes \$234,933.17 from gas.

Graded According to Population of 1915 — Continued.

GROUP 3.

PAYMENTS.	Somerville POPULATION 86,854	Brockton POPULATION 62,288	Holyoke POPULATION 60,816	Haverhill POPULATION 49,450
Maintenance,	\$1,487,187.38	\$1,233,652.45	\$1,745,501.02	\$915,203.01
<i>Departmental,</i>	<i>1,411,342.74</i>	<i>1,158,651.25</i>	<i>1,177,500.99</i>	<i>862,942.42</i>
General government,	81,912.33	78,040.07	86,965.72	59,663.05
Protection of persons and property,	252,694.33	219,992.14	265,134.75	150,562.34
Health and sanitation,	212,710.31	140,872.61	200,595.83	86,104.57
Highways,	144,026.40	143,994.74	105,636.23	124,866.12
Charities,	72,278.84	78,086.42	101,417.77	87,618.05
Soldiers' benefits,	39,264.84	24,424.21	5,349.75	37,022.68
Schools,	485,167.64	429,805.30	356,558.57	268,832.07
Libraries,	45,785.60	25,818.18	16,000.00	23,676.75
Recreation,	52,414.67	8,530.87	26,977.47	12,893.25
Pensions,	15,657.04	5,623.05	4,350.64	3,691.92
Unclassified,	9,430.74	3,463.66	8,514.26	8,011.62
<i>Public service enterprises,</i>	<i>75,844.64</i>	<i>68,880.89</i>	<i>568,000.03</i>	<i>51,621.72</i>
Electric light,	—	—	¹ 476,209.94	—
Water,	75,844.64	68,880.89	91,790.09	51,568.92
All other,	—	—	—	52.80
<i>Cemeteries,</i>	<i>—</i>	<i>6,120.31</i>	<i>—</i>	<i>478.87</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>160.00</i>
Interest,	208,378.63	170,261.61	154,869.82	102,539.96
<i>Loans, general purposes,</i>	<i>133,479.65</i>	<i>101,104.74</i>	<i>97,432.32</i>	<i>77,299.96</i>
<i>Loans, public service enterprises,</i>	<i>74,898.98</i>	<i>69,016.87</i>	<i>57,437.50</i>	<i>25,240.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>140.00</i>	<i>—</i>	<i>—</i>
Outlays,	324,250.88	469,803.82	358,206.46	250,344.58
<i>Departmental,</i>	<i>307,520.14</i>	<i>426,622.15</i>	<i>255,133.41</i>	<i>196,472.76</i>
General government,	1,924.59	—	8,192.59	—
Protection of persons and property,	44,009.83	191.00	27,115.51	—
Health and sanitation,	13,489.77	68,909.92	30,553.11	23,857.28
Highways,	158,120.00	91,639.59	91,830.48	100,935.40
Charities,	2,604.70	—	560.15	21,918.53
Schools,	77,594.90	234,068.74	67,061.99	47,261.55
Libraries,	5,079.92	—	—	—
Recreation,	4,696.43	30,622.27	9,824.58	2,500.00
Unclassified,	—	1,190.63	—	—
<i>Public service enterprises,</i>	<i>16,730.74</i>	<i>43,179.37</i>	<i>123,068.05</i>	<i>53,871.82</i>
Electric light,	—	—	² 106,250.12	—
Water,	16,730.74	43,179.37	16,817.93	53,871.82
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2.30</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,579,147.77	1,864,582.08	1,521,500.00	809,593.93
<i>From sinking funds,</i>	<i>—</i>	<i>50,000.00</i>	<i>100,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>259,147.77</i>	<i>264,582.08</i>	<i>246,500.00</i>	<i>139,593.93</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,320,000.00</i>	<i>1,550,000.00</i>	<i>1,175,000.00</i>	<i>670,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	41,806.96	51,194.45	134,526.31	92,236.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>28.41</i>	<i>34,308.05</i>	<i>64,245.00</i>
<i>All other,</i>	<i>41,806.96</i>	<i>51,166.04</i>	<i>100,218.26</i>	<i>27,991.00</i>
Refunds,	3,443.96	5,626.61	626.43	6,972.95
Agency, trust, and investment,	214,614.59	204,049.06	215,753.90	331,157.30
<i>Taxes and licenses for State,</i>	<i>129,597.02</i>	<i>104,904.21</i>	<i>153,876.94</i>	<i>106,424.99</i>
<i>Taxes for county,</i>	<i>82,190.71</i>	<i>69,566.60</i>	<i>56,489.59</i>	<i>66,386.37</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,826.86</i>	<i>29,578.25</i>	<i>5,387.37</i>	<i>158,345.94</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$1,695,566.01	\$1,403,914.06	\$1,909,370.84	\$1,017,742.97
Permanent debt (except from sinking funds),	259,147.77	264,582.08	246,500.00	139,593.93
Sinking fund requirements from revenue,	—	28.41	34,308.05	64,245.00
Outlays,	324,250.88	469,803.82	358,206.46	250,344.58
Permanent debt from sinking funds,	—	50,000.00	100,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,320,000.00	1,550,000.00	1,175,000.00	670,000.00
Transfers (except to sinking funds) and refunds,	45,255.92	56,792.65	100,844.69	34,963.95
Agency, trust, and investment,	214,614.59	204,049.06	215,753.90	331,157.30
Total payments,	\$3,858,835.17	\$3,999,170.08	\$4,130,983.94	\$2,508,047.73
<i>Balance on hand, including funds,</i>	<i>203,040.89</i>	<i>314,515.44</i>	<i>239,549.19</i>	<i>127,028.01</i>
GRAND TOTAL,	\$4,060,876.06	\$4,313,685.52	\$4,370,533.13	\$2,635,075.74

¹ Includes \$213,783.49 for gas.² Includes \$46,425.39 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 4.

RECEIPTS.	Malden POPULATION 48,907	Chelsea POPULATION 43,426	Newton POPULATION 43,113	Quincy POPULATION 40,674
REVENUE.	\$1,232,495.59	\$1,040,682.23	\$2,090,960.00	\$988,960.49
General,	934,574.21	803,973.67	1,641,125.80	697,578.43
<i>Taxes,</i>	<i>929,828.51</i>	<i>754,512.53</i>	<i>1,618,424.12</i>	<i>679,449.43</i>
Property and poll,	850,159.87	709,353.15	1,497,066.01	642,415.07
Corporation, bank, etc.,	79,668.64	45,159.38	121,358.11	37,034.36
<i>Licenses and permits,</i>	<i>1,387.00</i>	<i>45,398.19</i>	<i>1,353.50</i>	<i>6,271.00</i>
<i>Fines and forfeits,</i>	<i>893.89</i>	<i>3,204.35</i>	<i>1,641.11</i>	<i>4,388.32</i>
<i>Grants and gifts,</i>	<i>2,464.81</i>	<i>858.60</i>	<i>19,707.07</i>	<i>7,443.05</i>
For expenses,	2,464.81	858.60	19,563.07	7,443.05
For outlays,	—	—	144.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>26.63</i>
Commercial,	297,921.38	236,708.56	449,834.20	291,382.06
<i>Special assessments,</i>	<i>44,343.84</i>	<i>17,245.91</i>	<i>67,986.49</i>	<i>28,734.81</i>
To meet expenses,	37,726.64	12,319.30	49,020.26	28,734.81
To meet outlays,	6,617.20	4,926.61	18,966.23	—
<i>Privileges,</i>	<i>9,285.27</i>	<i>4,125.01</i>	<i>8,289.58</i>	<i>6,582.73</i>
<i>Departmental,</i>	<i>51,725.31</i>	<i>40,633.05</i>	<i>83,566.88</i>	<i>35,977.15</i>
General government,	2,950.73	3,740.55	2,720.13	2,809.96
Protection of persons and property,	1,901.38	999.18	11,720.29	377.84
Health and sanitation,	14,805.44	1,589.44	17,211.52	17,581.34
Highways,	925.60	694.13	21,432.09	370.26
Charities,	19,879.96	25,962.23	12,249.52	3,838.08
Soldiers' benefits,	8,366.00	6,164.30	3,076.00	4,888.00
Schools,	2,013.10	673.99	11,847.76	5,677.41
Libraries,	826.84	389.00	2,779.31	439.26
Recreation,	31.26	—	372.50	—
Unclassified,	125.00	420.23	157.76	—
<i>Public service enterprises,</i>	<i>116,488.24</i>	<i>122,849.80</i>	<i>182,018.66</i>	<i>169,899.63</i>
Electric light,	—	—	—	162.00
Water,	116,488.24	121,799.80	182,018.66	169,899.63
All other,	—	1,050.00	—	—
<i>Cemeteries,</i>	<i>13,986.80</i>	<i>—</i>	<i>—</i>	<i>10,979.30</i>
<i>Interest,</i>	<i>62,091.92</i>	<i>51,854.79</i>	<i>107,972.59</i>	<i>39,208.44</i>
On sinking funds,	22,605.37	28,812.00	86,782.50	—
On trust and investment funds,	15,322.00	986.06	4,707.85	16,044.71
All other,	24,164.55	22,056.73	16,482.24	23,163.73
NON-REVENUE.	\$1,220,284.29	\$1,299,019.21	\$1,851,792.47	\$1,746,189.91
Offsets to outlays,	3,158.96	7,087.30	6,529.30	4,684.05
<i>Departmental,</i>	<i>3,158.96</i>	<i>7,075.00</i>	<i>6,529.30</i>	<i>162.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>12.30</i>	<i>—</i>	<i>4,522.05</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	992,409.59	851,971.40	1,202,556.95	1,570,524.65
<i>Loans, general purposes,</i>	<i>91,000.00</i>	<i>235,000.00</i>	<i>68,000.00</i>	<i>367,625.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>	<i>25,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>900,000.00</i>	<i>615,697.00</i>	<i>1,000,000.00</i>	<i>1,175,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>94,061.85</i>	<i>—</i>
<i>Premiums,</i>	<i>1,409.59</i>	<i>1,274.40</i>	<i>495.10</i>	<i>2,899.65</i>
Transfers,	66,888.50	98,114.07	215,723.06	—
<i>From sinking funds,</i>	<i>34,000.00</i>	<i>50,000.00</i>	<i>150,000.00</i>	<i>—</i>
<i>All other,</i>	<i>32,888.50</i>	<i>48,114.07</i>	<i>65,723.06</i>	<i>—</i>
Refunds,	1,403.90	426.81	3,488.91	10,402.97
Agency, trust, and investment,	156,423.34	341,419.63	423,494.25	160,578.24
<i>Taxes and licenses for State,</i>	<i>76,895.70</i>	<i>66,229.63</i>	<i>141,278.91</i>	<i>72,776.83</i>
<i>Taxes for county,</i>	<i>48,013.42</i>	<i>—</i>	<i>90,399.46</i>	<i>33,788.21</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>31,445.00</i>	<i>275,190.00</i>	<i>191,815.88</i>	<i>54,013.80</i>
<i>All other,</i>	<i>69.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,235,654.55	\$1,047,769.53	\$2,097,489.30	\$993,644.54
Premiums,	1,409.59	1,274.40	495.10	2,899.65
Municipal indebtedness,	991,000.00	850,697.00	1,202,061.85	1,567,625.00
Transfers and refunds,	68,292.40	98,540.88	219,211.97	10,402.97
Agency, trust, and investment,	156,423.34	341,419.63	423,494.25	160,578.24
Total receipts,	\$2,452,779.88	\$2,339,701.44	\$3,942,752.47	\$2,735,150.40
Balance on hand, including funds,	191,085.11	136,498.39	138,221.42	100,277.19
GRAND TOTAL,	\$2,643,864.99	\$2,476,199.83	\$4,080,973.89	\$2,835,427.59

¹ Includes \$25 from administration of trust funds. See "Unclassified."

Graded According to Population of 1915 — Continued.

GROUP 4.

PAYMENTS.	Malden POPULATION 48,907	Chelsea POPULATION 43,426	Newton POPULATION 43,113	Quincy POPULATION 40,674
Maintenance,	\$887,661.21	\$723,459.34	\$1,456,281.82	\$793,239.81
<i>Departmental,</i>	<i>829,660.36</i>	<i>696,999.06</i>	<i>1,405,344.14</i>	<i>738,922.26</i>
General government,	42,809.58	52,689.76	85,079.60	51,658.72
Protection of persons and property,	154,330.46	151,514.91	262,887.92	122,274.23
Health and sanitation,	98,429.33	63,523.89	139,440.48	89,908.76
Highways,	106,949.36	65,787.05	253,801.17	121,131.44
Charities,	59,380.36	76,182.65	50,022.44	37,722.66
Soldiers' benefits,	19,383.60	12,800.31	6,166.76	9,015.33
Schools,	286,021.23	228,961.98	481,115.17	262,477.50
Libraries,	23,182.16	9,078.55	36,312.72	20,610.86
Recreation,	30,201.21	18,834.79	54,470.77	18,546.23
Pensions,	5,483.78	7,415.83	8,175.33	2,305.53
Unclassified,	3,379.29	9,205.84	27,871.78	3,271.00
<i>Public service enterprises,</i>	<i>41,598.75</i>	<i>27,460.98</i>	<i>49,805.79</i>	<i>49,007.39</i>
Electric light,	—	—	—	—
Water,	41,598.75	27,460.98	49,814.06	49,007.39
All other,	—	3.30	91.73	—
<i>Cemeteries,</i>	<i>16,280.68</i>	<i>—</i>	<i>967.89</i>	<i>9,750.45</i>
<i>Administration of trust funds,</i>	<i>231.42</i>	<i>—</i>	<i>64.00</i>	<i>559.71</i>
Interest,	147,963.90	167,009.70	258,819.68	156,259.91
<i>Loans, general purposes,</i>	<i>110,062.91</i>	<i>118,871.94</i>	<i>203,616.70</i>	<i>97,217.42</i>
<i>Loans, public service enterprises,</i>	<i>37,900.99</i>	<i>48,137.76</i>	<i>50,202.98</i>	<i>53,952.49</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>90.00</i>
Outlays,	175,887.50	170,241.19	168,115.56	318,604.06
<i>Departmental,</i>	<i>150,696.27</i>	<i>164,476.91</i>	<i>93,238.54</i>	<i>281,737.74</i>
General government,	—	—	—	300.00
Protection of persons and property,	12,620.00	3,657.55	9,252.07	1,000.00
Health and sanitation,	44,022.23	6,051.95	43,226.80	54,179.85
Highways,	82,340.90	38,237.43	30,515.76	65,786.82
Charities,	103.52	—	—	—
Schools,	664.05	116,473.73	—	160,471.07
Libraries,	9,102.42	—	—	—
Recreation,	1,843.15	56.25	9,392.05	—
Unclassified,	—	—	851.86	—
<i>Public service enterprises,</i>	<i>25,191.23</i>	<i>5,764.28</i>	<i>74,877.02</i>	<i>36,382.12</i>
Electric light,	—	—	—	—
Water,	25,191.23	5,764.28	74,877.02	36,382.12
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>484.20</i>
Municipal indebtedness,	1,096,313.80	821,556.10	1,306,630.31	1,227,696.71
<i>From sinking funds,</i>	<i>34,000.00</i>	<i>50,000.00</i>	<i>160,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>112,318.80</i>	<i>56,859.10</i>	<i>85,980.67</i>	<i>302,696.71</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>950,000.00</i>	<i>715,697.00</i>	<i>1,000,000.00</i>	<i>925,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>70,649.64</i>	<i>—</i>
Transfers,	66,888.50	98,114.07	215,723.06	—
<i>To sinking funds from revenue,</i>	<i>12,116.00</i>	<i>42,866.00</i>	<i>65,100.00</i>	<i>—</i>
<i>All other,</i>	<i>54,772.50</i>	<i>55,248.07</i>	<i>150,623.06</i>	<i>—</i>
Refunds,	1,403.90	426.81	3,488.91	10,402.97
Agency, trust, and investment,	176,532.13	363,512.59	427,085.70	157,515.85
<i>Taxes and licenses for State,</i>	<i>76,896.70</i>	<i>66,229.63</i>	<i>141,278.91</i>	<i>72,776.83</i>
<i>Taxes for county,</i>	<i>48,013.42</i>	<i>—</i>	<i>90,399.46</i>	<i>33,788.21</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>51,553.79</i>	<i>297,282.96</i>	<i>195,407.33</i>	<i>50,950.81</i>
<i>All other,</i>	<i>69.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$1,035,625.11	\$890,469.04	\$1,715,101.50	\$954,499.72
Permanent debt (except from sinking funds),	112,318.80	55,859.10	85,980.67	302,696.71
Sinking fund requirements from revenue,	12,116.00	42,866.00	65,100.00	—
Outlays,	175,887.50	170,241.19	168,115.56	318,604.06
Permanent debt from sinking funds,	34,000.00	50,000.00	150,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	950,000.00	715,697.00	1,070,649.64	925,000.00
Transfers (except to sinking funds) and refunds,	56,176.40	55,674.88	154,111.97	10,402.97
Agency, trust, and investment,	176,532.13	363,512.59	427,085.70	157,515.85
Total payments,	\$2,552,655.94	\$2,344,319.80	\$3,836,145.04	\$2,668,719.31
Balance on hand, including funds,	\$1,209.05	131,880.03	244,828.85	166,708.28
GRAND TOTAL,	\$2,643,864.99	\$2,476,199.83	\$4,080,973.89	\$2,835,427.59

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 5.

RECEIPTS.	Fitchburg POPULATION 39,656	Pittsfield POPULATION 39,607	Everett POPULATION 37,718	Salem POPULATION 37,200
REVENUE.	\$1,215,203.51	\$1,088,115.34	\$1,005,939.18	\$1,176,135.45
General,	951,985.54	868,829.76	784,555.91	951,130.79
<i>Taxes,</i>	<i>903,448.01</i>	<i>828,381.17</i>	<i>778,674.25</i>	<i>942,518.81</i>
Property and poll,	828,972.26	787,769.35	723,513.44	856,661.24
Corporation, bank, etc.,	74,473.75	40,611.82	55,160.81	85,857.57
<i>Licenses and permits,</i>	<i>43,691.25</i>	<i>36,338.50</i>	<i>2,067.75</i>	<i>2,123.00</i>
<i>Fines and forfeits,</i>	<i>4,043.30</i>	<i>1,742.37</i>	<i>928.48</i>	<i>4,023.78</i>
<i>Grants and gifts,</i>	<i>1,789.23</i>	<i>2,367.22</i>	<i>2,915.43</i>	<i>2,465.20</i>
For expenses,	1,789.23	2,367.22	2,915.43	2,465.20
For outlays,	—	—	—	—
All other,	15.75	—	—	—
Commercial,	263,217.97	219,285.58	221,353.27	225,004.66
<i>Special assessments,</i>	<i>25,807.86</i>	<i>31,998.93</i>	<i>11,857.36</i>	<i>10,345.66</i>
To meet expenses,	13,563.33	31,933.93	9,548.91	10,345.66
To meet outlays,	12,244.53	65.00	2,308.45	—
<i>Privileges,</i>	<i>5,648.60</i>	<i>5,347.31</i>	<i>5,872.34</i>	<i>5,867.02</i>
<i>Departmental,</i>	<i>84,127.64</i>	<i>23,938.58</i>	<i>42,312.96</i>	<i>54,136.11</i>
General government,	2,892.40	633.76	3,001.56	1,296.20
Protection of persons and property,	2,957.91	786.30	570.95	5,333.14
Health and sanitation,	4,886.41	6,378.33	7,370.50	14,180.90
Highways,	3,641.00	934.67	372.19	1,936.47
Charities,	61,950.36	7,420.32	23,660.07	13,915.49
Soldiers' benefits,	4,587.50	4,247.00	5,470.00	13,038.50
Schools,	1,987.02	3,509.20	1,250.86	691.19
Libraries,	327.89	—	375.00	605.24
Recreation,	680.25	—	241.83	1,493.40
Unclassified,	216.90	29.00	—	1,645.58
<i>Public service enterprises,</i>	<i>101,726.98</i>	<i>141,885.42</i>	<i>114,032.13</i>	<i>126,269.20</i>
Electric light,	—	—	—	—
Water,	101,726.98	141,428.22	114,032.13	123,183.19
All other,	—	457.20	—	3,086.01
<i>Cemeteries,</i>	<i>7,949.93</i>	<i>—</i>	<i>9,982.36</i>	<i>8,434.04</i>
<i>Interest,</i>	<i>37,957.06</i>	<i>16,115.34</i>	<i>37,295.62</i>	<i>24,962.63</i>
On sinking funds,	10,654.65	—	19,818.41	—
On trust and investment funds,	15,649.33	—	—	9,502.07
All other,	11,653.08	16,115.34	17,477.21	15,450.56
NON-REVENUE.	\$2,111,078.88	\$944,405.66	\$1,056,207.18	\$1,343,776.61
Offsets to outlays,	9,511.74	—	1,833.52	6,483.08
<i>Departmental,</i>	<i>8,974.24</i>	<i>—</i>	<i>1,833.52</i>	<i>6,483.08</i>
<i>Public service enterprises,</i>	<i>537.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,498,228.00	776,577.95	605,000.00	1,192,470.00
<i>Loans, general purposes,</i>	<i>128,200.00</i>	<i>118,500.00</i>	<i>7,000.00</i>	<i>242,000.00</i>
<i>Loans, public service enterprises,</i>	<i>150,000.00</i>	<i>15,000.00</i>	<i>—</i>	<i>120,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>600,000.00</i>	<i>598,000.00</i>	<i>825,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,211,600.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>8,428.00</i>	<i>3,077.95</i>	<i>—</i>	<i>5,470.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	32,955.46	373.64	17,053.28	2,915.71
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>1,300.00</i>	<i>—</i>
All other,	32,955.46	373.64	15,753.28	2,915.71
Refunds,	3,962.37	999.41	171.20	4,031.04
Agency, trust, and investment,	566,421.31	166,454.66	432,149.18	137,876.78
<i>Taxes and licenses for State,</i>	<i>84,194.89</i>	<i>92,866.48</i>	<i>54,560.00</i>	<i>72,791.98</i>
<i>Taxes for county,</i>	<i>38,936.00</i>	<i>65,216.38</i>	<i>35,209.84</i>	<i>60,761.59</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>443,290.42</i>	<i>8,371.80</i>	<i>342,379.34</i>	<i>4,323.21</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,224,715.25	\$1,088,115.34	\$1,007,772.70	\$1,182,618.53
Premiums,	8,428.00	3,077.95	—	5,470.00
Municipal indebtedness,	1,489,800.00	773,500.00	605,000.00	1,187,000.00
Transfers and refunds,	36,917.83	1,373.05	17,224.48	6,946.75
Agency, trust, and investment,	566,421.31	166,454.66	432,149.18	137,876.78
Total receipts,	\$3,326,282.39	\$2,032,521.00	\$2,062,146.36	\$2,519,912.06
Balance on hand, including funds,	155,569.17	158,809.63	124,626.23	220,712.00
GRAND TOTAL,	\$3,481,851.56	\$2,191,330.63	\$2,186,772.59	\$2,740,624.06

Graded According to Population of 1915 — Continued.

GROUP 5.

PAYMENTS.	Fitchburg POPULATION 39,656	Pittsfield POPULATION 39,607	Everett POPULATION 37,718	Salem POPULATION 37,200
Maintenance,	\$845,488.28	\$693,353.14	\$662,290.03	\$821,537.33
<i>Departmental,</i>	<i>789,821.53</i>	<i>668,460.79</i>	<i>626,268.45</i>	<i>762,193.07</i>
General government,	50,023.86	45,932.29	44,736.23	52,666.09
Protection of persons and property,	142,120.85	110,547.81	112,299.84	154,590.47
Health and sanitation,	83,011.51	59,896.34	61,235.16	83,186.95
Highways,	181,279.19	105,067.70	65,447.61	115,682.85
Charities,	120,302.78	29,705.00	49,049.92	71,766.80
Soldiers' benefits,	16,004.79	8,540.50	13,278.93	23,141.16
Schools,	218,047.98	267,789.24	244,312.52	206,296.61
Libraries,	9,775.94	11,000.00	9,999.37	18,220.21
Recreation,	10,504.23	8,036.78	19,030.12	16,660.73
Pensions,	3,504.02	3,431.00	3,786.14	10,938.82
Unclassified,	5,246.38	18,514.13	3,092.61	9,042.38
<i>Public service enterprises,</i>	<i>42,602.27</i>	<i>24,892.35</i>	<i>26,966.40</i>	<i>48,898.11</i>
Electric light,	—	—	—	—
Water,	42,602.27	24,163.43	26,966.40	48,845.79
All other,	—	728.92	—	652.32
<i>Cemeteries,</i>	<i>18,015.01</i>	<i>—</i>	<i>9,055.18</i>	<i>10,106.18</i>
<i>Administration of trust funds,</i>	<i>61.47</i>	<i>—</i>	<i>—</i>	<i>239.97</i>
Interest,	104,190.82	123,879.18	140,300.58	105,375.41
<i>Loans, general purposes,</i>	<i>79,908.82</i>	<i>63,421.68</i>	<i>99,598.49</i>	<i>79,267.19</i>
<i>Loans, public service enterprises,</i>	<i>24,282.00</i>	<i>60,457.50</i>	<i>40,702.09</i>	<i>26,108.22</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	247,631.48	174,904.56	42,282.60	589,434.45
<i>Departmental,</i>	<i>170,573.02</i>	<i>143,393.50</i>	<i>36,427.99</i>	<i>350,432.18</i>
General government,	—	—	—	—
Protection of persons and property,	375.38	9,567.35	10,919.14	11,748.64
Health and sanitation,	76,729.94	71,045.66	9,669.62	8,655.40
Highways,	83,864.09	38,433.52	3,831.81	237,586.70
Charities,	410.97	—	401.60	—
Schools,	—	5,443.80	4,487.52	86,800.47
Libraries,	—	—	—	—
Recreation,	9,192.64	457.65	7,118.30	5,640.97
Unclassified,	—	18,445.52	—	—
<i>Public service enterprises,</i>	<i>76,908.46</i>	<i>31,511.06</i>	<i>5,854.61</i>	<i>238,034.87</i>
Electric light,	—	—	—	—
Water,	76,908.46	31,511.06	5,854.61	238,034.87
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>150.00</i>	<i>—</i>	<i>—</i>	<i>967.40</i>
Municipal indebtedness,	1,570,903.70	940,277.50	697,020.33	846,800.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>1,800.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>172,703.70</i>	<i>250,277.50</i>	<i>146,720.33</i>	<i>171,800.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,398,200.00</i>	<i>650,000.00</i>	<i>549,000.00</i>	<i>675,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	32,955.46	373.64	17,053.28	2,915.71
<i>To sinking funds from revenue,</i>	<i>20,500.00</i>	<i>—</i>	<i>9,447.22</i>	<i>—</i>
<i>All other,</i>	<i>12,455.46</i>	<i>373.64</i>	<i>7,606.06</i>	<i>2,915.71</i>
Refunds,	3,962.37	999.41	171.20	4,031.04
Agency, trust, and investment,	617,010.47	165,916.66	459,553.10	139,561.34
<i>Taxes and licenses for State,</i>	<i>84,194.89</i>	<i>92,866.48</i>	<i>54,560.00</i>	<i>72,791.98</i>
<i>Taxes for county,</i>	<i>38,936.00</i>	<i>65,216.38</i>	<i>35,209.84</i>	<i>60,761.59</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>493,879.58</i>	<i>7,833.80</i>	<i>369,783.26</i>	<i>6,007.77</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$949,679.10	\$817,232.32	\$802,590.61	\$926,912.74
Permanent debt (except from sinking funds),	172,703.70	250,277.50	146,720.33	171,800.00
Sinking fund requirements from revenue,	20,500.00	—	9,447.22	—
Outlays,	247,631.48	174,904.56	42,282.60	589,434.45
Permanent debt from sinking funds,	—	—	1,800.00	—
Bonds refunded, current year,	—	40,000.00	—	—
Temporary loans,	1,398,200.00	650,000.00	549,000.00	675,000.00
Transfers (except to sinking funds) and refunds,	16,417.83	1,373.05	7,777.26	6,946.75
Agency, trust, and investment,	617,010.47	165,916.66	459,553.10	139,561.34
Total payments,	\$3,422,142.58	\$2,099,704.09	\$2,018,671.12	\$2,509,655.28
Balance on hand, including funds,	59,708.98	91,626.54	168,101.47	230,968.78
GRAND TOTAL,	\$3,481,851.56	\$2,191,330.63	\$2,186,772.59	\$2,740,624.06

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 6.

RECEIPTS.	Taunton POPULATION 36,161	Medford POPULATION 30,509	Waltham POPULATION 30,154	Chicopee POPULATION 30,138
REVENUE.	\$1,014,203.88	\$831,465.20	\$825,747.57	\$690,908.58
General,	623,182.15	607,619.96	639,410.31	460,748.34
<i>Taxes,</i>	<i>579,984.66</i>	<i>600,247.96</i>	<i>634,409.42</i>	<i>412,775.44</i>
Property and poll,	510,721.69	573,477.12	595,089.34	388,205.51
Corporation, bank, etc.,	69,262.97	26,770.84	39,320.08	24,567.93
<i>Licenses and permits,</i>	<i>38,229.50</i>	<i>3,262.75</i>	<i>1,791.00</i>	<i>42,870.75</i>
<i>Fines and forfeits,</i>	<i>1,644.44</i>	<i>807.85</i>	<i>1,229.81</i>	<i>2,369.50</i>
<i>Grants and gifts,</i>	<i>3,323.55</i>	<i>3,301.40</i>	<i>1,980.08</i>	<i>2,729.65</i>
For expenses,	3,323.55	3,301.40	1,980.08	2,729.65
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
Commercial,	391,021.73	223,845.24	186,337.26	230,160.24
<i>Special assessments,</i>	<i>19,213.22</i>	<i>45,414.03</i>	<i>17,007.26</i>	<i>8,631.05</i>
To meet expenses,	18,482.02	21,284.55	17,007.26	3,486.10
To meet outlays,	731.20	24,129.48	—	5,144.95
<i>Privileges,</i>	<i>13,656.44</i>	<i>7,553.69</i>	<i>3,126.06</i>	<i>6,430.67</i>
<i>Departmental,</i>	<i>44,973.03</i>	<i>20,921.64</i>	<i>28,029.34</i>	<i>17,025.91</i>
General government,	804.90	2,858.70	926.30	1,354.53
Protection of persons and property,	3,756.52	613.54	1,650.41	319.18
Health and sanitation,	19,350.39	4,371.38	9,460.43	5,957.26
Highways,	31.55	1,280.64	523.58	1,544.23
Charities,	8,464.42	4,272.58	9,066.12	6,045.93
Soldiers' benefits,	6,966.50	5,438.00	3,874.00	986.00
Schools,	5,299.25	1,512.06	1,657.41	493.50
Libraries,	288.55	562.15	463.45	325.28
Recreation,	—	—	—	—
Unclassified,	10.95	12.59	407.64	—
<i>Public service enterprises,</i>	<i>253,876.05</i>	<i>81,647.65</i>	<i>97,705.22</i>	<i>186,740.99</i>
Electric light,	152,889.04	—	—	103,076.03
Water,	100,987.01	81,647.65	97,602.92	83,664.96
All other,	—	—	102.30	—
<i>Cemeteries,</i>	<i>6,230.46</i>	<i>8,995.63</i>	<i>11,025.99</i>	<i>4,123.15</i>
<i>Interest,</i>	<i>53,072.53</i>	<i>59,312.60</i>	<i>29,443.39</i>	<i>7,208.47</i>
On sinking funds,	45,101.05	4,000.01	16,470.01	59.85
On trust and investment funds,	355.32	1,169.70	1,720.17	289.72
All other,	7,616.16	18,140.89	11,253.21	6,858.90
NON-REVENUE.	\$1,085,460.02	\$1,371,129.69	\$557,606.09	\$723,550.79
Offsets to outlays,	7,664.91	12,934.01	3,385.70	77,436.25
<i>Departmental,</i>	<i>357.03</i>	<i>8,838.06</i>	<i>600.00</i>	<i>77,436.25</i>
<i>Public service enterprises,</i>	<i>7,307.88</i>	<i>4,145.95</i>	<i>2,785.70</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	606,317.24	1,012,191.81	354,500.50	557,007.43
<i>Loans, general purposes,</i>	<i>84,535.00</i>	<i>553,950.00</i>	<i>4,500.00</i>	<i>57,900.00</i>
<i>Loans, public service enterprises,</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>	<i>57,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>475,000.00</i>	<i>450,000.00</i>	<i>350,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>30,302.17</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>1,480.07</i>	<i>8,241.81</i>	<i>.50</i>	<i>2,107.43</i>
Transfers,	146,260.23	126,416.26	30,149.25	119.30
<i>From sinking funds,</i>	<i>79,600.00</i>	<i>71,900.00</i>	<i>15,000.00</i>	<i>—</i>
<i>All other,</i>	<i>66,660.23</i>	<i>54,516.26</i>	<i>15,149.25</i>	<i>119.30</i>
Refunds,	4,393.63	9,039.38	963.89	1,049.64
Agency, trust, and investment,	320,824.01	210,498.23	168,606.75	87,938.17
<i>Taxes and licenses for State,</i>	<i>72,653.44</i>	<i>51,360.00</i>	<i>52,681.62</i>	<i>51,042.25</i>
<i>Taxes for county,</i>	<i>36,431.20</i>	<i>33,144.75</i>	<i>33,248.00</i>	<i>19,453.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>211,734.37</i>	<i>125,993.48</i>	<i>82,677.13</i>	<i>17,442.02</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,021,868.79	\$844,449.21	\$829,133.27	\$768,344.83
Premiums,	1,480.07	8,241.81	.50	2,107.43
Municipal indebtedness,	604,837.17	1,003,950.00	354,500.00	554,900.00
Transfers and refunds,	150,653.86	135,455.64	31,113.14	1,168.94
Agency, trust, and investment,	320,824.01	210,498.23	168,606.75	87,938.17
Total receipts,	\$2,099,663.90	\$2,202,594.89	\$1,383,353.66	\$1,414,459.37
Balance on hand, including funds,	177,254.32	78,472.79	64,956.60	13,565.09
GRAND TOTAL,	\$2,276,918.22	\$2,281,067.68	\$1,448,310.26	\$1,428,024.46

¹ Includes \$6,490.89 applied to payment of interest on water loans.

Graded According to Population of 1915 — Continued.

GROUP 6.

PAYMENTS.	Taunton POPULATION 36,161	Medford POPULATION 30,509	Waltham POPULATION 30,154	Chicopee POPULATION 30,138
Maintenance,	\$718,992.93	\$525,196.96	\$564,913.02	\$570,595.33
<i>Departmental,</i>	<i>540,893.24</i>	<i>498,513.86</i>	<i>524,652.56</i>	<i>424,720.34</i>
General government,	41,936.47	40,077.49	38,159.16	33,589.90
Protection of persons and property,	121,588.24	82,242.11	110,588.13	90,594.84
Health and sanitation,	46,197.84	51,446.14	58,532.80	42,024.96
Highways,	67,849.13	62,269.19	70,981.66	43,349.73
Charities,	46,072.53	19,753.68	34,363.88	39,090.95
Soldiers' benefits,	11,475.25	8,275.34	11,357.74	4,166.03
Schools,	190,209.38	197,255.50	155,113.96	158,432.55
Libraries,	10,684.06	12,530.75	14,339.39	8,929.51
Recreation,	2,812.36	15,139.03	18,203.77	2,496.62
Pensions,	—	1,500.00	5,725.50	—
Unclassified,	2,067.98	3,024.63	7,286.57	2,045.25
<i>Public service enterprises,</i>	<i>171,600.32</i>	<i>21,454.78</i>	<i>27,164.15</i>	<i>141,091.64</i>
Electric light,	128,617.61	—	—	107,094.99
Water,	42,982.71	21,454.78	26,758.45	33,996.65
All other,	—	—	405.70	—
<i>Cemeteries,</i>	<i>6,499.37</i>	<i>10,228.32</i>	<i>13,096.31</i>	<i>4,733.35</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	110,764.01	121,827.54	62,341.99	40,505.21
<i>Loans, general purposes,</i>	<i>58,562.34</i>	<i>96,227.48</i>	<i>55,112.49</i>	<i>28,197.71</i>
<i>Loans, public service enterprises,</i>	<i>52,201.67</i>	<i>25,600.06</i>	<i>7,117.50</i>	<i>12,307.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>112.00</i>	<i>—</i>
Outlays,	112,392.16	383,480.31	85,538.67	273,923.87
<i>Departmental,</i>	<i>74,800.73</i>	<i>340,205.38</i>	<i>72,424.45</i>	<i>186,244.65</i>
General government,	1,035.00	74,915.00	—	—
Protection of persons and property,	13,710.03	7,113.62	2,267.47	7,693.58
Health and sanitation,	16,197.88	49,623.69	7,115.71	29,277.46
Highways,	28,686.61	90,216.46	33,221.54	77,224.73
Charities,	—	—	—	—
Schools,	13,471.21	116,380.70	23,753.09	71,700.10
Libraries,	—	—	5,566.64	—
Recreation,	1,700.00	1,955.91	500.00	348.78
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>37,591.43</i>	<i>43,274.93</i>	<i>12,614.22</i>	<i>87,679.22</i>
Electric light,	21,109.17	—	—	41,651.89
Water,	16,482.26	42,233.23	12,614.22	46,027.33
All other,	—	1,041.70	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>500.00</i>	<i>—</i>
Municipal indebtedness,	747,286.97	690,551.06	482,589.54	357,900.00
<i>From sinking funds,</i>	<i>124,600.00</i>	<i>71,900.00</i>	<i>15,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>40,000.00</i>	<i>68,651.06</i>	<i>67,589.54</i>	<i>112,900.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>550,000.00</i>	<i>550,000.00</i>	<i>400,000.00</i>	<i>245,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>52,686.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	146,260.23	126,416.26	30,149.25	119.30
<i>To sinking funds from revenue,</i>	<i>64,000.00</i>	<i>17,100.00</i>	<i>13,940.92</i>	<i>—</i>
<i>All other,</i>	<i>82,260.23</i>	<i>109,316.26</i>	<i>16,208.33</i>	<i>119.30</i>
Refunds,	4,393.63	9,039.38	963.89	1,049.64
Agency, trust, and investment,	350,664.37	159,900.53	178,045.86	86,128.45
<i>Taxes and licenses for State,</i>	<i>72,708.44</i>	<i>51,360.50</i>	<i>52,681.62</i>	<i>51,042.25</i>
<i>Taxes for county,</i>	<i>36,431.20</i>	<i>33,144.75</i>	<i>33,248.00</i>	<i>19,453.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>241,524.73</i>	<i>75,395.28</i>	<i>92,116.24</i>	<i>15,632.30</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$829,756.94	\$647,024.50	\$627,255.01	\$611,100.54
Permanent debt (except from sinking funds),	40,000.00	68,651.06	67,589.54	112,900.00
Sinking fund requirements from revenue,	64,000.00	17,100.00	¹ 13,940.92	—
Outlays,	112,392.16	383,480.31	85,538.67	273,923.87
Permanent debt from sinking funds,	124,600.00	71,900.00	15,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	582,686.97	550,000.00	400,000.00	245,000.00
Transfers (except to sinking funds) and refunds,	86,653.86	118,355.64	17,172.22	1,168.94
Agency, trust, and investment,	350,664.37	159,900.53	178,045.86	86,128.45
Total payments,	\$2,190,754.30	\$2,016,412.04	\$1,404,542.22	\$1,330,221.80
Balance on hand, including funds,	86,163.92	264,655.64	43,768.04	97,802.66
GRAND TOTAL,	\$2,276,918.22	\$2,281,067.68	\$1,448,310.26	\$1,428,024.46

¹ Includes \$600 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 7.

RECEIPTS.	Revere POPULATION 23,178	Gloucester POPULATION 24,478	Beverly POPULATION 22,959	North Adams POPULATION 22,035
REVENUE.	\$682,674.99	\$759,874.66	\$848,626.93	\$464,902.76
General.	547,967.20	598,156.25	696,466.88	360,182.40
Taxes,	537,482.29	564,123.13	689,751.71	325,103.84
Property and poll,	522,371.52	528,049.06	622,168.82	293,919.39
Corporation, bank, etc.,	15,110.77	36,074.07	67,582.89	31,184.45
Licenses and permits,	7,210.50	31,739.87	1,312.30	32,439.00
Fines and forfeits,	1,811.41	1,426.25	2,261.40	1,688.42
Grants and gifts,	1,463.00	857.00	3,141.47	951.14
For expenses,	1,463.00	857.00	3,141.47	951.14
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial.	134,707.79	161,718.41	152,160.05	104,720.36
Special assessments,	8,378.88	4,854.82	18,081.29	8,715.61
To meet expenses,	4,551.64	4,854.32	10,461.86	8,715.61
To meet outlays,	3,827.24	—	7,619.43	—
Privileges,	4,695.04	4,531.84	3,915.46	1,011.22
Departmental,	21,704.45	18,138.12	29,538.92	15,841.32
General government,	4,501.94	2,794.04	467.75	133.05
Protection of persons and property,	129.88	1,839.48	590.37	258.93
Health and sanitation,	6,483.58	18.18	215.01	382.38
Highways,	527.90	103.89	101.41	1,643.19
Charities,	7,591.15	4,006.19	15,117.63	6,699.57
Soldiers' benefits,	2,206.00	8,026.00	9,457.50	3,130.00
Schools,	214.00	1,076.69	3,416.19	2,609.03
Libraries,	50.00	—	93.24	386.17
Recreation,	—	270.65	79.82	—
Unclassified,	—	3.00	—	549.00
Public service enterprises,	86,517.49	118,452.44	72,968.34	67,733.46
Electric light,	—	—	—	—
Water,	86,517.49	118,387.44	72,968.34	66,911.66
All other,	—	65.00	—	821.80
Cemeteries,	—	839.90	5,455.50	3,923.31
Interest,	13,411.93	14,901.79	22,200.54	6,595.44
On sinking funds,	—	—	5,454.87	—
On trust and investment funds,	—	3,908.15	1,253.34	441.45
All other,	13,411.93	10,993.64	15,492.33	6,153.99
NON-REVENUE.	\$545,922.86	\$627,705.67	\$1,102,831.12	\$374,538.13
Offsets to outlays.	3,839.49	5,250.00	2,268.00	—
Departmental,	1,842.49	—	2,268.00	—
Public service enterprises,	2,497.00	5,250.00	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness.	498,324.55	491,207.35	907,095.55	301,470.50
Loans, general purposes,	150,000.00	27,000.00	97,000.00	70,000.00
Loans, public service enterprises,	1,000.00	30,000.00	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	10,000.00
Temporary loans (including revenue loans),	347,000.00	438,100.00	810,000.00	220,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	324.65	1,107.36	95.65	1,470.50
Transfers.	1,898.63	2,924.40	3,000.00	8.00
From sinking funds,	—	—	—	—
All other,	1,898.63	2,924.40	3,000.00	8.00
Refunds.	4,580.09	715.09	643.76	2,455.21
Agency, trust, and investment.	37,280.00	127,608.82	189,823.71	70,604.47
Taxes and licenses for State,	37,280.00	55,071.79	77,290.48	41,300.85
Taxes for county,	—	37,776.35	64,858.66	26,658.89
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	34,760.68	47,674.57	2,644.73
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$686,514.48	\$765,124.66	\$850,894.93	\$464,902.76
Premiums,	324.65	1,107.36	95.65	1,470.50
Municipal indebtedness,	498,000.00	490,100.00	907,000.00	300,000.00
Transfers and refunds,	6,478.72	3,639.49	3,643.76	2,463.21
Agency, trust, and investment,	37,280.00	127,608.82	189,823.71	70,604.47
Total receipts,	\$1,228,597.85	\$1,387,580.33	\$1,951,458.05	\$829,440.94
Balance on hand, including funds,	25,798.87	107,325.78	73,643.15	202,904.55
GRAND TOTAL,	\$1,254,391.72	\$1,494,906.11	\$2,025,101.20	\$1,042,345.49

Graded According to Population of 1915 — Continued.

GROUP 7.

PAYMENTS.	Revere POPULATION 25,178	Gloucester POPULATION 24,478	Beverly POPULATION 22,959	North Adams POPULATION 22,035
Maintenance,	\$451,950.39	\$521,689.45	\$566,041.05	\$321,889.27
<i>Departmental,</i>	<i>422,304.01</i>	<i>489,489.45</i>	<i>532,017.09</i>	<i>305,498.51</i>
General government,	39,189.70	41,765.30	34,320.62	26,231.79
Protection of persons and property,	87,226.88	105,022.09	95,224.12	49,101.22
Health and sanitation,	41,261.06	22,057.36	28,106.34	20,660.44
Highways,	51,824.51	85,219.73	103,308.55	51,908.68
Charities,	21,594.44	48,221.32	36,735.27	23,861.58
Soldiers' benefits,	3,152.57	17,066.48	21,619.16	3,508.80
Schools,	155,343.56	163,802.03	187,551.53	118,890.82
Libraries,	5,302.67	11.25	12,292.11	7,629.19
Recreation,	8,336.83	2,021.20	5,489.99	305.27
Pensions,	1,120.23	1,308.25	3,370.42	—
Unclassified,	7,851.56	2,994.44	3,998.98	3,400.72
<i>Public service enterprises,</i>	<i>29,746.38</i>	<i>31,536.87</i>	<i>26,200.17</i>	<i>10,651.88</i>
Electric light,	—	—	—	—
Water,	29,746.38	31,408.62	26,200.17	9,856.90
All other,	—	128.25	—	794.98
<i>Cemeteries,</i>	<i>—</i>	<i>654.28</i>	<i>7,823.79</i>	<i>5,738.88</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>8.86</i>	<i>—</i>	<i>—</i>
Interest,	74,030.59	67,651.20	62,614.50	45,505.33
<i>Loans, general purposes,</i>	<i>45,478.34</i>	<i>32,451.20</i>	<i>51,799.50</i>	<i>32,695.94</i>
<i>Loans, public service enterprises,</i>	<i>28,552.25</i>	<i>35,220.00</i>	<i>10,815.00</i>	<i>12,809.39</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	142,263.52	74,761.05	163,369.25	181,898.40
<i>Departmental,</i>	<i>129,310.96</i>	<i>56,094.09</i>	<i>132,204.48</i>	<i>165,245.72</i>
General government,	—	456.52	3,962.26	—
Protection of persons and property,	4,987.56	10,070.97	3,917.66	9,180.00
Health and sanitation,	22,676.05	—	5,326.48	3,999.63
Highways,	32,720.59	21,047.69	70,285.79	11,640.13
Charities,	—	—	—	—
Schools,	68,306.76	—	6,532.22	136,463.70
Libraries,	—	—	14,401.45	—
Recreation,	620.00	4,975.43	31,284.36	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>12,952.56</i>	<i>38,666.96</i>	<i>27,809.78</i>	<i>16,652.68</i>
Electric light,	—	—	—	—
Water,	12,952.56	34,150.35	27,809.78	16,652.68
All other,	—	4,516.61	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>3,354.99</i>	<i>—</i>
Municipal indebtedness,	494,030.20	575,251.29	939,000.00	286,175.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>114,030.20</i>	<i>142,151.29</i>	<i>139,000.00</i>	<i>76,175.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>380,000.00</i>	<i>433,100.00</i>	<i>800,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,898.63	2,924.40	3,000.00	8.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>All other,</i>	<i>1,898.63</i>	<i>2,924.40</i>	<i>—</i>	<i>8.00</i>
Refunds,	4,580.09	715.09	643.76	2,455.21
Agency, trust, and investment,	37,280.00	126,225.06	179,019.43	70,597.92
<i>Taxes and licenses for State,</i>	<i>37,280.00</i>	<i>55,071.79</i>	<i>77,290.48</i>	<i>41,300.85</i>
<i>Taxes for county,</i>	<i>—</i>	<i>37,776.35</i>	<i>64,858.66</i>	<i>26,658.89</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>33,376.92</i>	<i>36,870.29</i>	<i>2,638.18</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$525,980.98	\$589,340.65	\$628,655.55	\$367,394.60
Permanent debt (except from sinking funds),	114,030.20	142,151.29	139,000.00	76,175.00
Sinking fund requirements from revenue,	—	—	3,000.00	—
Outlays,	142,263.52	74,761.05	163,369.25	181,898.40
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	10,000.00
Temporary loans,	380,000.00	433,100.00	800,000.00	200,000.00
Transfers (except to sinking funds) and refunds,	6,478.72	3,639.49	643.76	2,463.21
Agency, trust, and investment,	37,280.00	126,225.06	179,019.43	70,597.92
Total payments,	\$1,206,033.42	\$1,369,217.54	\$1,913,687.99	\$908,529.13
Balance on hand, including funds,	48,358.30	125,688.57	111,413.21	133,816.36
GRAND TOTAL,	\$1,254,391.72	\$1,494,906.11	\$2,025,101.20	\$1,042,345.49

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 8.

RECEIPTS.	Northampton POPULATION 21,654	Attleboro POPULATION 18,480	Leominster POPULATION 17,646	Melrose POPULATION 16,880
REVENUE.	\$527,378.82	\$550,662.52	\$424,576.43	\$559,724.51
General,	399,688.04	422,486.56	319,478.65	421,714.92
Taxes,	545,722.81	415,784.09	294,188.29	419,293.34
Property and poll,	311,788.10	394,722.66	264,999.60	396,972.59
Corporation, bank, etc.,	33,934.71	21,061.43	29,188.69	22,320.75
Licenses and permits,	27,053.75	2,689.00	23,087.00	740.00
Fines and forfeits,	1,987.80	1,460.38	1,051.13	87.55
Grants and gifts,	24,914.18	2,653.09	1,152.23	1,594.03
For expenses,	23,714.18	2,173.34	1,152.23	1,594.03
For outlays,	1,200.00	379.75	—	—
All other,	—	—	—	—
Commercial,	127,690.78	126,175.96	105,097.78	138,009.59
Special assessments,	7,972.75	14,968.39	4,442.39	22,632.96
To meet expenses,	7,333.00	13,391.34	3,007.18	15,852.62
To meet outlays,	639.75	1,577.05	1,435.21	6,830.34
Privileges,	3,434.44	2,242.46	5,410.81	2,446.24
Departmental,	30,070.44	10,007.30	18,560.70	19,921.51
General government,	624.65	896.49	3,093.58	6,128.09
Protection of persons and property,	1,761.16	805.73	819.02	369.46
Health and sanitation,	4,861.90	106.31	263.91	3,287.83
Highways,	1,173.63	476.38	1,256.71	421.14
Charities,	6,352.00	3,973.96	6,929.96	3,208.44
Soldiers' benefits,	2,967.00	2,514.00	3,412.00	3,276.00
Schools,	11,671.07	727.25	2,486.26	2,979.78
Libraries,	607.53	288.56	268.72	204.51
Recreation,	—	72.12	—	46.26
Unclassified,	51.50	146.50	20.54	—
Public service enterprises,	59,199.86	68,937.30	58,701.16	51,830.95
Electric light,	—	—	—	—
Water,	59,199.86	68,937.30	58,521.16	51,796.75
All other,	—	—	180.00	34.20
Cemeteries,	425.00	—	2,124.80	8,680.75
Interest,	26,688.29	32,020.51	15,867.92	32,447.18
On sinking funds,	—	8,655.24	9,292.74	19,282.05
On trust and investment funds,	20,948.38	13,650.01	1,008.34	197.25
All other,	5,639.91	9,715.26	5,566.84	12,967.88
NON-REVENUE.	\$597,474.71	\$548,091.80	\$538,361.39	\$1,135,057.60
Offsets to outlays,	500.00	99.41	6,004.56	1,086.18
Departmental,	500.00	99.41	4,539.14	1,086.18
Public service enterprises,	—	—	1,265.42	—
Cemeteries,	—	—	200.00	—
Municipal indebtedness,	461,789.42	325,353.25	275,000.00	505,190.25
Loans, general purposes,	61,250.00	6,000.00	—	65,200.00
Loans, public service enterprises,	—	—	—	15,000.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	399,879.99	319,300.00	275,000.00	424,400.00
Unpaid warrants or orders, current year,	659.43	53.25	—	590.25
Premiums,	—	—	—	—
Transfers,	24,927.59	82,808.73	116,400.00	235,112.84
From sinking funds,	—	40,000.00	85,000.00	210,000.00
All other,	24,927.59	42,808.73	31,400.00	25,112.84
Refunds,	1,764.09	650.43	3,048.01	593.68
Agency, trust, and investment,	108,493.61	139,179.98	137,908.82	393,074.65
Taxes and licenses for State,	50,590.86	37,319.03	34,099.97	32,000.00
Taxes for county,	44,774.03	25,757.08	15,512.00	20,650.93
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	13,128.72	76,103.87	90,296.85	340,423.72
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$527,378.82	\$550,761.93	\$430,580.99	\$560,810.69
Premiums,	659.43	53.25	—	590.25
Municipal indebtedness,	461,129.99	325,300.00	275,000.00	504,600.00
Transfers and refunds,	26,691.68	83,459.16	119,448.01	235,706.52
Agency, trust, and investment,	108,493.61	139,179.98	137,908.82	393,074.65
Total receipts,	\$1,124,853.53	\$1,098,754.32	\$962,937.82	\$1,694,782.11
Balance on hand, including funds,	94,900.56	39,387.08	83,250.75	22,275.23
GRAND TOTAL,	\$1,219,754.09	\$1,138,141.40	\$1,056,188.57	\$1,717,057.34

Graded According to Population of 1915 — Continued.

GROUP 8.

PAYMENTS.	Northampton Population 21,654	Attleboro Population 13,480	Leominster Population 17,646	Melrose Population 16,880
Maintenance,	\$387,481.64	\$355,530.63	\$302,237.46	\$352,785.14
<i>Departmental,</i>	<i>354,388.75</i>	<i>337,497.20</i>	<i>288,967.95</i>	<i>326,358.45</i>
General government,	21,434.19	29,184.93	22,856.05	32,974.01
Protection of persons and property,	50,931.43	67,526.85	57,368.23	45,912.94
Health and sanitation,	22,462.64	15,672.69	13,614.87	31,066.80
Highways,	56,375.41	65,697.56	64,524.50	62,248.15
Charities,	22,678.79	25,922.35	18,663.41	14,085.39
Soldiers' benefits,	5,287.85	5,126.25	5,611.81	7,191.42
Schools,	140,469.67	113,055.48	97,247.38	111,652.32
Libraries,	28,603.23	8,012.02	6,367.87	7,629.41
Recreation,	1,695.47	4,343.97	1,116.17	10,705.17
Pensions,	427.51	—	96.26	547.20
Unclassified,	4,022.56	2,955.20	1,501.40	2,245.64
<i>Public service enterprises,</i>	<i>31,074.89</i>	<i>17,053.45</i>	<i>9,159.31</i>	<i>18,422.95</i>
Electric light,	—	—	—	—
Water,	31,074.89	17,053.45	9,151.21	18,418.95
All other,	—	—	8.10	4.00
<i>Cemeteries,</i>	<i>1,872.50</i>	<i>—</i>	<i>4,110.20</i>	<i>8,103.74</i>
<i>Administration of trust funds,</i>	<i>145.50</i>	<i>879.88</i>	<i>—</i>	<i>—</i>
Interest,	24,854.05	55,740.14	32,065.29	75,336.54
<i>Loans, general purposes,</i>	<i>21,774.05</i>	<i>53,125.14</i>	<i>25,985.29</i>	<i>56,047.86</i>
<i>Loans, public service enterprises,</i>	<i>3,080.00</i>	<i>22,615.00</i>	<i>6,080.00</i>	<i>19,248.68</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40.00</i>
Outlays,	98,681.76	19,747.00	21,508.61	81,792.00
<i>Departmental,</i>	<i>81,362.21</i>	<i>8,954.69</i>	<i>15,573.04</i>	<i>71,080.85</i>
General government,	—	—	—	—
Protection of persons and property,	17,611.87	3,348.68	—	5,550.00
Health and sanitation,	6,153.09	595.32	3,032.67	17,375.40
Highways,	48,648.60	3,134.61	10,632.83	46,075.24
Charities,	900.00	—	—	—
Schools,	7,348.65	1,196.38	1,907.54	—
Libraries,	—	—	—	141.34
Recreation,	—	679.70	—	1,938.37
Unclassified,	700.00	—	—	—
<i>Public service enterprises,</i>	<i>17,319.55</i>	<i>10,792.31</i>	<i>5,658.08</i>	<i>10,711.65</i>
Electric light,	—	—	—	—
Water,	17,319.55	10,792.31	5,658.08	10,711.65
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>277.49</i>	<i>—</i>
Municipal indebtedness,	487,697.86	448,174.93	401,500.00	712,498.92
<i>From sinking funds,</i>	<i>—</i>	<i>40,000.00</i>	<i>85,000.00</i>	<i>210,000.00</i>
<i>From revenue and other sources,</i>	<i>62,680.00</i>	<i>63,874.93</i>	<i>24,000.00</i>	<i>58,798.92</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>424,776.40</i>	<i>344,300.00</i>	<i>292,500.00</i>	<i>443,700.00</i>
<i>Warrants or orders, previous years,</i>	<i>241.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	24,927.59	82,808.73	116,400.00	235,112.84
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>10,200.00</i>	<i>31,400.00</i>	<i>24,270.83</i>
<i>All other,</i>	<i>24,927.59</i>	<i>72,608.73</i>	<i>85,000.00</i>	<i>210,842.01</i>
Refunds,	1,764.09	650.43	3,048.01	593.68
Agency, trust, and investment,	110,318.87	125,681.44	94,326.97	225,873.37
<i>Taxes and licenses for State,</i>	<i>50,590.86</i>	<i>37,319.03</i>	<i>34,099.22</i>	<i>32,000.00</i>
<i>Taxes for county,</i>	<i>44,774.03</i>	<i>25,757.08</i>	<i>15,512.00</i>	<i>20,650.93</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>14,953.98</i>	<i>62,605.33</i>	<i>46,715.75</i>	<i>173,222.44</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$412,335.69	\$411,270.77	\$334,302.75	\$428,121.68
Permanent debt (except from sinking funds),	62,680.00	63,874.93	24,000.00	58,798.92
Sinking fund requirements from revenue,	—	10,200.00	31,400.00	24,270.83
Outlays,	98,681.76	19,747.00	21,508.61	81,792.00
Permanent debt from sinking funds,	—	40,000.00	85,000.00	210,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	425,017.86	344,300.00	292,500.00	443,700.00
Transfers (except to sinking funds) and refunds,	26,691.63	73,259.16	88,048.01	211,435.69
Agency, trust, and investment,	110,318.87	125,681.44	94,326.97	225,873.37
Total payments,	\$1,135,725.86	\$1,088,333.30	\$971,086.34	\$1,683,992.49
Balance on hand, including funds,	84,028.23	49,808.10	86,102.23	33,064.86
GRAND TOTAL,	\$1,219,754.09	\$1,138,141.40	\$1,056,188.57	\$1,717,057.34

1 Includes \$10,000 town hall debt paid from insurance.

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 9.

RECEIPTS.	Woburn POPULATION 16,416	Newburyport POPULATION 15,311	Marlborough POPULATION 15,250
REVENUE.	\$432,260.46	\$342,972.65	\$351,195.40
General,	343,212.30	229,040.12	253,096.91
<i>Taxes,</i>	<i>337,548.85</i>	<i>224,957.99</i>	<i>231,848.20</i>
Property and poll,	296,955.58	204,732.77	216,468.47
Corporation, bank, etc.,	40,593.27	20,225.22	15,379.73
<i>Licenses and permits,</i>	<i>1,171.75</i>	<i>1,049.75</i>	<i>18,815.75</i>
<i>Fines and forfeits,</i>	<i>1,912.16</i>	<i>884.10</i>	<i>293.00</i>
<i>Grants and gifts,</i>	<i>2,577.94</i>	<i>2,148.28</i>	<i>2,034.90</i>
For expenses,	2,577.94	2,148.28	2,034.90
For outlays,	—	—	—
<i>All other,</i>	<i>1.60</i>	<i>—</i>	<i>105.06</i>
Commercial,	139,048.16	113,932.53	98,098.49
<i>Special assessments,</i>	<i>4,169.91</i>	<i>4,402.68</i>	<i>1,471.72</i>
To meet expenses,	4,159.91	4,310.80	1,474.72
To meet outlays,	—	91.88	—
<i>Privileges,</i>	<i>3,394.09</i>	<i>1,989.41</i>	<i>2,477.39</i>
<i>Departmental,</i>	<i>27,393.38</i>	<i>25,138.70</i>	<i>26,735.73</i>
General government,	942.82	1,370.80	393.03
Protection of persons and property,	1,620.97	2,477.96	2,445.28
Health and sanitation,	11,432.26	991.51	10,649.66
Highways,	174.91	372.78	1,866.89
Charities,	6,489.44	2,202.96	5,251.65
Soldiers' benefits,	3,249.00	9,809.50	5,040.00
Schools,	3,804.16	5,382.45	1,056.38
Libraries,	176.07	397.49	18.84
Recreation,	3.75	33.25	—
Unclassified,	—	2,100.00	12.00
<i>Public service enterprises,</i>	<i>85,984.71</i>	<i>62,167.47</i>	<i>60,514.30</i>
Electric light,	—	—	—
Water,	85,984.71	62,167.47	50,514.30
All other,	—	—	—
<i>Cemeteries,</i>	<i>5,282.76</i>	<i>126.00</i>	<i>882.03</i>
<i>Interest,</i>	<i>12,333.31</i>	<i>20,158.27</i>	<i>16,016.32</i>
On sinking funds,	—	7,437.80	8,762.52
On trust and investment funds,	5,426.33	6,614.24	1,303.82
All other,	6,906.98	6,106.23	5,949.98
NON-REVENUE.	\$421,649.78	\$313,369.86	\$381,117.29
Offsets to outlays,	9,427.32	1,772.26	6,220.38
<i>Departmental,</i>	<i>9,427.32</i>	<i>1,363.26</i>	<i>2,874.32</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>409.00</i>	<i>3,346.06</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	355,300.50	235,001.25	290,432.19
<i>Loans, general purposes,</i>	<i>40,000.00</i>	<i>—</i>	<i>128,600.00</i>
<i>Loans, public service enterprises,</i>	<i>15,300.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>300,000.00</i>	<i>235,000.00</i>	<i>160,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>.50</i>	<i>1.25</i>	<i>1,832.19</i>
Transfers,	2,126.46	16,323.54	6,446.25
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,126.46</i>	<i>16,323.54</i>	<i>6,446.25</i>
Refunds,	1,314.22	443.43	3,719.15
Agency, trust, and investment,	53,481.28	59,829.38	74,299.32
<i>Taxes and licenses for State,</i>	<i>25,238.74</i>	<i>26,370.43</i>	<i>28,003.78</i>
<i>Taxes for county,</i>	<i>16,159.35</i>	<i>18,610.41</i>	<i>12,855.21</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>12,083.19</i>	<i>14,848.54</i>	<i>33,440.33</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.			
Revenue and offsets to outlays,	\$491,687.78	\$344,744.91	\$357,415.78
Premiums,	.50	1.25	1,832.19
Municipal indebtedness,	355,300.00	235,000.00	288,600.00
Transfers and refunds,	3,440.68	16,766.97	10,165.40
Agency, trust, and investment,	53,481.28	59,829.38	74,299.32
Total receipts,	\$903,910.24	\$656,342.51	\$732,312.69
Balance on hand, including funds,	83,650.58	66,980.54	84,581.61
GRAND TOTAL,	\$937,560.82	\$723,323.05	\$816,894.30

Graded According to Population of 1915 — Continued.

GROUP 9.

PAYMENTS.	Woburn POPULATION 16,410	Newburyport POPULATION 15,311	Marlborough POPULATION 15,250
Maintenance,	\$312,293.30	\$232,687.96	\$250,916.69
<i>Departmental,</i>	<i>271,486.43</i>	<i>216,874.64</i>	<i>235,810.89</i>
General government,	28,691.89	15,295.13	18,500.72
Protection of persons and property,	45,275.00	43,587.34	50,935.85
Health and sanitation,	14,985.60	12,289.38	16,205.94
Highways,	42,439.94	32,604.57	35,318.37
Charities,	21,473.67	19,366.70	19,677.52
Soldiers' benefits,	6,041.30	16,699.41	7,740.26
Schools,	89,772.98	61,536.43	76,748.24
Libraries,	9,314.33	7,626.84	5,367.48
Recreation,	7,795.55	2,698.68	1,363.02
Pensions,	3,600.81	—	1,114.68
Unclassified,	2,095.36	4,670.16	2,838.80
<i>Public service enterprises,</i>	<i>34,551.66</i>	<i>16,016.63</i>	<i>14,195.66</i>
Electric light,	—	—	—
Water,	34,551.66	15,771.81	14,195.66
All other,	—	244.82	—
<i>Cemeteries,</i>	<i>6,255.21</i>	<i>296.69</i>	<i>910.14</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	32,542.40	31,033.24	29,060.24
<i>Loans, general purposes,</i>	<i>27,054.97</i>	<i>18,513.24</i>	<i>15,646.64</i>
<i>Loans, public service enterprises,</i>	<i>5,487.43</i>	<i>12,520.00</i>	<i>13,299.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>114.60</i>
Outlays,	82,875.85	15,864.95	137,338.36
<i>Departmental,</i>	<i>53,523.19</i>	<i>2,097.42</i>	<i>130,215.95</i>
General government,	—	—	—
Protection of persons and property,	12,826.64	—	—
Health and sanitation,	12,572.96	777.42	28,596.63
Highways,	28,014.40	—	65,757.92
Charities,	—	—	—
Schools,	—	1,320.00	35,861.40
Libraries,	—	—	—
Recreation,	109.19	—	—
Unclassified,	—	—	—
<i>Public service enterprises,</i>	<i>29,352.66</i>	<i>13,767.53</i>	<i>6,852.86</i>
Electric light,	—	—	—
Water,	29,352.66	13,767.53	6,852.86
All other,	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>269.55</i>
Municipal indebtedness,	381,441.81	274,000.00	205,146.05
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>81,441.81</i>	<i>39,000.00</i>	<i>45,146.05</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>300,000.00</i>	<i>235,000.00</i>	<i>160,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,126.46	16,323.54	6,446.25
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>5,525.50</i>	<i>6,300.00</i>
<i>All other,</i>	<i>2,126.46</i>	<i>10,798.04</i>	<i>146.25</i>
Refunds,	1,314.22	443.43	3,719.15
Agency, trust, and investment,	54,167.25	73,521.03	90,629.94
<i>Taxes and licenses for State,</i>	<i>25,238.74</i>	<i>26,370.43</i>	<i>28,003.78</i>
<i>Taxes for county,</i>	<i>16,159.35</i>	<i>18,610.41</i>	<i>12,355.21</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>12,769.16</i>	<i>28,540.19</i>	<i>49,770.95</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.			
Maintenance and interest,	\$344,835.70	\$263,721.20	\$279,976.93
Permanent debt (except from sinking funds),	81,441.81	39,000.00	45,145.05
Sinking fund requirements from revenue,	—	5,525.50	6,300.00
Outlays,	82,875.85	15,364.95	137,338.36
Permanent debt from sinking funds,	—	—	—
Bonds refunded, current year,	—	—	—
Temporary loans,	300,000.00	235,000.00	160,000.00
Transfers (except to sinking funds) and refunds,	3,440.68	11,241.47	3,865.40
Agency, trust, and investment,	54,167.25	73,521.03	90,629.94
Total payments,	\$866,761.29	\$643,874.15	\$723,255.68
Balance on hand, including funds,	70,799.53	79,448.90	93,638.62
GRAND TOTAL,	\$937,560.82	\$723,323.05	\$816,894.30

TABLE I. — *Summary of Financial Transactions. Cities*
AGGREGATES FOR 36 CITIES.

RECEIPTS.		POPULATION 2,581,280
REVENUE.		\$90,086,302.77
General,		69,503,420.17
<i>Taxes,</i>		66,295,608.67
Property and poll,		60,556,034.42
Corporation, bank, etc.,		5,739,574.25
<i>Licenses and permits,</i>		2,670,837.26
<i>Fines and forfeits,</i>		191,240.72
<i>Grants and gifts,</i>		345,118.96
For expenses,		324,794.77
For outlays,		20,324.19
<i>All other,</i>		614.56
Commercial,		20,582,882.60
<i>Special assessments,</i>		1,434,696.92
To meet expenses,		1,082,225.68
To meet outlays,		352,471.24
<i>Privileges,</i>		403,797.31
<i>Departmental,</i>		¹ 3,093,370.20
General government,		182,386.71
Protection of persons and property,		168,957.51
Health and sanitation,		634,120.68
Highways,		168,507.79
Charities,		1,098,047.65
Soldiers' benefits,		395,380.28
Schools,		329,873.43
Libraries,		28,025.57
Recreation,		64,214.48
Unclassified,		¹ 23,856.10
<i>Public service enterprises,</i>		11,157,408.09
Electric light,		² 904,896.43
Water,		8,784,950.46
All other,		1,497,561.20
<i>Cemeteries,</i>		312,427.64
<i>Interest,</i>		4,161,182.54
On sinking funds,		³ 2,589,517.62
On trust and investment funds,		564,946.19
All other,		996,718.73
NON-REVENUE.		\$92,297,956.03
Offsets to outlays,		692,520.89
<i>Departmental,</i>		518,122.67
<i>Public service enterprises,</i>		174,198.22
<i>Cemeteries,</i>		200.00
Municipal indebtedness,		56,710,984.76
<i>Loans, general purposes,</i>		12,632,503.25
<i>Loans, public service enterprises,</i>		2,836,300.00
<i>Loans, cemeteries,</i>		—
<i>Bonds refunded, current year,</i>		50,000.00
<i>Temporary loans (including revenue loans),</i>		40,138,976.99
<i>Unpaid warrants or orders, current year,</i>		878,311.89
<i>Premiums,</i>		⁴ 174,893.13
Transfers,		11,946,642.91
<i>From sinking funds,</i>		6,621,831.77
<i>All other,</i>		5,324,811.14
Refunds,		368,027.60
Agency, trust, and investment,		22,579,779.87
<i>Taxes and licenses for State,</i>		7,512,042.42
<i>Taxes for county,</i>		3,892,768.84
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		11,174,899.39
<i>All other,</i>		69.22
RECAPITULATION.		
Revenue and offsets to outlays,		\$90,778,823.66
Premiums,		⁴ 174,893.13
Municipal indebtedness,		56,536,091.63
Transfers and refunds,		12,314,670.51
Agency, trust, and investment,		22,579,779.87
Total receipts,		\$182,384,258.80
Balance on hand, including funds,		18,032,723.11
GRAND TOTAL,		\$200,416,986.91

¹ Includes \$25 from administration of trust funds.² Includes \$234,933.17 from gas.³ Includes \$6,490.89 applied to payment of interest on water loans.⁴ Includes \$12,740 of premiums on Rapid Transit Loans available for construction.

Graded According to Population of 1915 — Concluded.

AGGREGATES FOR 36 CITIES.

PAYMENTS.		POPULATION 2,581,280
Maintenance,		\$60,125,572.28
<i>Departmental,</i>		<i>55,334,061.62</i>
General government,		3,345,475.45
Protection of persons and property,		11,352,251.26
Health and sanitation,		6,219,750.28
Highways,		7,082,706.79
Charities,		4,601,246.37
Soldiers' benefits,		840,293.51
Schools,		17,354,481.16
Libraries,		1,152,776.91
Recreation,		2,050,613.44
Pensions,		876,623.78
Unclassified,		454,842.57
<i>Public service enterprises,</i>		<i>4,376,774.12</i>
Electric light,		1,711,922.54
Water,		3,134,509.39
All other,		530,252.19
<i>Cemeteries,</i>		<i>406,476.25</i>
<i>Administration of trust funds,</i>		<i>8,260.39</i>
Interest,		11,758,013.67
<i>Loans, general purposes,</i>		<i>8,083,193.60</i>
<i>Loans, public service enterprises,</i>		<i>3,668,991.07</i>
<i>Loans, cemeteries,</i>		<i>5,829.10</i>
Outlays,		17,554,379.78
<i>Departmental,</i>		<i>12,182,947.13</i>
General government,		130,649.77
Protection of persons and property,		897,490.01
Health and sanitation,		2,421,010.35
Highways,		4,615,027.80
Charities,		411,324.95
Schools,		2,800,904.10
Libraries,		184,590.68
Recreation,		666,937.76
Unclassified,		55,011.71
<i>Public service enterprises,</i>		<i>5,354,356.25</i>
Electric light,		2,169,011.18
Water,		2,030,085.28
All other,		3,155,259.79
<i>Cemeteries,</i>		<i>17,076.40</i>
Municipal indebtedness,		55,565,710.27
<i>From sinking funds,</i>		<i>6,666,831.67</i>
<i>From revenue and other sources,</i>		<i>1,326,430.55</i>
<i>Bonds refunded, current year,</i>		<i>50,000.00</i>
<i>Temporary loans (including revenue loans),</i>		<i>40,811,273.40</i>
<i>Warrants or orders, previous years,</i>		<i>711,174.65</i>
Transfers,		11,946,642.91
<i>To sinking funds from revenue,</i>		<i>4,389,487.88</i>
<i>All other,</i>		<i>7,557,155.03</i>
Refunds,		368,027.60
Agency, trust, and investment,		22,708,484.01
<i>Taxes and licenses for State,</i>		<i>7,512,165.92</i>
<i>Taxes for county,</i>		<i>3,892,768.84</i>
<i>Expenditures for grade crossings,</i>		<i>525.00</i>
<i>Sinking and other permanent funds,</i>		<i>11,302,955.03</i>
<i>All other,</i>		<i>69.22</i>
RECAPITULATION.		
Maintenance and interest,		\$71,883,585.95
Permanent debt (except from sinking funds),		1,326,430.55
Sinking fund requirements from revenue,		4,389,487.88
Outlays,		17,554,379.78
Permanent debt from sinking funds,		6,666,831.67
Bonds refunded, current year,		50,000.00
Temporary loans,		41,522,448.05
Transfers (except to sinking funds) and refunds,		7,925,182.63
Agency, trust, and investment,		22,708,484.01
Total payments,		\$180,026,830.52
Balance on hand, including funds,		20,390,156.39
GRAND TOTAL,		\$200,416,986.91

¹ Includes \$213,783.49 for gas.² Includes \$46,425.39 for gas.³ Includes \$10,000 town hall debt paid from insurance.⁴ Includes \$590,483.38 from sale of real estate and public land, and \$291,523.51 balances of loan appropriations.

DIVISION B.

RECEIPTS FROM REVENUE.

TABLE II. — General Revenue.

CITIES.	Population of 1915	A TOTAL RECEIPTS	B. TAXES					C. LICENSES AND PERMITS			
			FROM STATE					LICENSES		PERMITS	
			Property and Poll	Corporation	Street Railway	Bank	Soldiers' Exemption	Liquor	All Other	Marriage	All Other
BOSTON.	745,439	\$28,210,247.87	\$24,425,691.29	\$2,113,277.26	\$248,506.88	\$14,143.64	-	\$1,043,338.68	\$39,439.77	\$10,251.00	\$74,461.38
Worcester.	162,697	4,016,504.24	3,492,417.88	357,761.94	16,890.17	5,470.65	-	132,994.70	20,272.00	2,042.00	379.00
FALL RIVER.	124,791	2,557,510.57	2,216,522.97	157,829.20	10,890.17	8,770.89	-	183,272.71	10,176.65	1,111.00	788.50
NEW BEDFORD.	109,568	2,743,709.32	2,298,608.06	293,589.74	16,927.55	4,830.49	-	83,247.71	5,500.50	1,384.00	719.00
CAMBRIDGE.	108,822	2,992,366.60	2,694,231.48	211,591.75	43,554.21	14,133.04	-	84,504.00	5,400.50	1,384.00	4,376.76
LOWELL.	107,978	2,014,569.16	1,737,492.13	125,085.00	7,633.12	2,658.12	-	107,500.00	1,134.83	1,255.00	-
SPRINGFIELD.	102,971	3,518,915.26	3,124,501.66	217,314.45	7,633.26	6,064.10	-	123,571.50	17,306.00	1,282.00	8,735.55
LYNN.	95,803	1,904,561.11	1,758,401.76	111,521.60	7,533.13	2,111.06	\$532.22	125,046.75	10,096.00	1,276.00	-
LAWRENCE.	90,259	1,753,117.78	1,555,424.82	247,474.38	3,525.13	2,382.43	-	6,518.10	6,518.10	1,301.00	20.00
SOMERVILLE.	86,854	1,597,319.61	1,502,291.11	47,822.64	26,944.89	4,127.73	-	-	3,093.50	1,044.00	303.00
BROCKTON.	62,858	1,321,220.56	1,103,578.28	184,564.77	6,696.63	1,884.06	-	4,323.00	4,323.00	668.00	35.00
HOLYOKE.	60,816	1,342,597.20	1,103,821.03	132,172.64	2,314.36	5,254.88	-	69,298.23	4,323.00	622.00	-
HAVERHILL.	49,450	965,645.79	816,317.34	57,475.82	5,647.42	3,157.63	556.75	77,723.25	797.00	590.00	-
MAIDEN.	48,907	934,574.21	850,159.87	59,743.07	16,120.75	3,804.82	-	40,623.00	4,164.19	611.00	-
CHELSEA.	43,426	803,973.67	709,353.15	39,300.91	4,597.79	1,260.68	-	-	902.50	451.00	-
NEWTON.	43,113	1,641,125.80	1,497,066.01	48,548.64	2,907.11	764.23	-	-	3,111.00	480.00	2,678.00
QUINCY.	40,674	697,578.43	642,415.07	31,717.52	4,552.61	2,400.17	1.66	39,023.25	3,188.00	482.00	-
FITCHBURG.	39,656	951,985.54	828,972.26	70,303.13	1,768.76	1,833.73	-	32,335.50	3,613.00	390.00	-
PITTSFIELD.	39,607	868,829.76	737,769.35	38,445.33	982.76	1,724.48	366.09	-	1,357.50	466.00	244.25
EVERETT.	37,718	784,535.91	728,513.44	43,374.94	3,935.97	4,301.34	201.95	-	1,681.00	442.00	-
SALEM.	37,200	951,130.79	856,661.24	77,395.31	5,770.09	3,324.50	64.39	35,638.50	2,177.00	386.00	28.00
TAUNTON.	36,161	625,182.15	510,721.69	60,168.38	5,770.09	2,182.50	-	-	1,963.00	351.00	948.75
MEDFORD.	30,509	607,419.96	573,477.12	13,299.26	11,224.69	987.11	-	-	1,443.00	348.00	-
WALTHAM.	30,154	639,410.31	595,089.34	20,409.72	2,495.37	1,178.92	-	40,106.75	2,764.00	-	-
CHICOPEE.	30,138	460,745.34	388,205.51	31,657.08	3,149.72	-	-	-	6,910.50	300.00	-
REVERE.	25,178	547,967.20	525,371.52	11,855.37	3,109.47	22,474.26	-	28,271.62	3,268.25	220.00	-
GLoucester.	24,478	598,155.25	528,049.06	31,657.08	2,505.85	361.86	-	31,432.50	1,080.30	232.00	-
BEVERLY.	22,969	696,466.38	622,168.82	44,602.78	4,099.40	1,212.07	-	2,374.75	814.50	192.00	-
NORTH ADAMS.	22,035	360,182.40	293,919.39	30,413.19	5,299.38	602.99	-	24,453.00	2,383.75	230.00	-
ANDOVER.	21,654	396,083.04	311,738.10	27,423.28	3,243.13	968.84	387.96	-	683.00	179.00	110.25
ATTLEBORO.	18,480	422,486.56	394,722.66	20,224.61	2,233.83	216.26	-	22,206.00	566.00	174.00	9.00
LEOMINSTER.	17,646	319,478.65	264,999.60	24,586.76	3,245.13	1,432.32	-	-	998.75	173.00	-
WELBORN.	16,880	421,714.82	396,972.59	18,088.17	1,684.00	2,006.75	125.67	-	897.75	152.00	-
WOBURN.	16,410	343,212.30	296,965.38	37,366.04	2,080.28	1,220.23	-	-	897.75	152.00	-
NEWBURYPORT.	15,311	229,040.12	204,732.77	16,989.24	1,220.23	1,094.39	263.11	18,233.25	430.50	-	-
MARLBOROUGH.	15,250	255,096.91	216,468.47	12,667.91	1,384.32	-	-	-	-	-	-
35 Cities.	2,581,280	\$69,503,420.17	\$60,555,034.42	\$5,071,850.52	\$71,071.42	\$199,830.57	\$2,821.74	\$2,288,886.24	\$256,922.59	\$31,802.00	\$93,226.43

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1915	D. FINES AND FORFEITS			E. GRANTS FROM OTHER CIVIL DIVISIONS			F.	
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS		GIFTS	Other General Revenue	
					From State, for Education	From State, for Armories	From County, Dog Licenses	For Expenses	For Outlays
BOSTON.	745,439	\$64,035.36	—	\$5,322.89	1 \$65,090.03	\$6,000.00	\$24,129.00	\$10,521.06	\$7,990.90
WORCESTER.	162,697	6,513.02	\$216.00	885.92	22,681.01	—	4,653.53	600.00	—
FALL RIVER.	124,791	7,064.81	89.57	—	1,255.80	—	4,780.37	—	—
NEW BEDFORD.	109,568	6,099.06	—	—	12,390.33	—	5,397.95	—	—
CAMBRIDGE.	108,822	3,807.73	—	288.00	3,854.99	—	2,947.98	1,282.47	5,000.00
LOWELL.	107,978	6,156.02	—	—	7,193.80	—	3,448.00	—	5,000.00
SPRINGFIELD.	102,971	8,356.97	—	200.00	6,466.54	—	5,111.79	—	—
LYNN.	95,803	9,300.55	—	900.00	93.00	—	2,694.29	—	—
LAWRENCE.	90,259	5,255.50	—	—	4,324.08	—	812.91	1,000.00	—
SOMERVILLE.	86,354	2,602.19	245.00	—	5,894.15	—	4,649.32	—	—
BROCKTON.	62,288	12,480.52	—	721.48	7,224.08	—	1,623.43	1,812.50	—
HOLYOKE.	60,816	5,709.03	—	—	—	—	2,217.46	2,320.00	609.54
HAYVERILL.	49,450	3,200.60	—	—	511.09	—	1,953.72	—	—
MALDEN.	48,907	893.89	—	—	—	—	858.60	—	—
CHELSEA.	43,426	2,887.60	—	316.75	—	—	3,077.82	—	144.00
NEWTON.	43,113	1,641.11	—	—	16,485.25	750.00	2,394.82	100.00	—
QUINCY.	40,674	4,113.67	90.65	184.00	4,193.23	—	1,624.23	30.00	—
PITTSBURG.	39,656	4,043.30	—	44.55	135.00	—	2,317.22	—	—
PITTSFIELD.	39,607	1,693.32	—	—	50.00	—	1,503.90	—	—
EVERETT.	37,718	660.48	—	268.00	1,411.53	—	1,055.20	1,410.00	—
SALEM.	37,200	3,975.78	—	48.00	—	—	1,729.56	—	—
TAUNTON.	36,151	1,644.44	—	—	293.99	1,300.00	1,854.90	—	—
MEDFORD.	30,909	807.85	—	—	546.50	900.00	1,405.08	—	—
WALTHAM.	30,154	1,171.88	—	57.93	573.00	—	1,551.31	—	5.00
CHICOPEE.	20,133	2,369.50	—	—	728.89	—	1,463.00	449.45	—
REVERE.	25,178	1,511.41	—	—	—	—	747.00	110.00	—
GLoucester.	24,478	1,436.25	—	—	—	—	699.47	120.00	—
EVERLY.	22,969	2,111.40	—	150.00	2,322.00	—	757.87	—	—
NORTH ADAMS.	22,035	1,685.42	—	—	8,847.85	—	1,840.38	1,900.00	—
NORTHAMPTON.	21,684	1,387.30	—	—	75.00	—	757.87	14,108.46	—
ATTLEBORO.	18,480	1,460.38	—	—	293.00	—	857.23	379.75	—
LEMINSTER.	17,686	1,027.55	—	—	343.39	—	10.00	—	—
MELROSE.	16,880	1,027.55	—	—	259.50	1,300.00	1,018.44	—	—
WOBURN.	16,510	1,927.13	—	—	—	—	1,672.20	—	1.60
NEWPORT.	15,311	284.10	—	—	—	—	1,054.62	25.00	—
NEWPORTPORT.	15,250	293.00	—	—	955.28	—	—	—	105.06
36 Cities.	2,581,280	\$181,211.98	\$641.22	\$9,387.52	\$174,478.50	\$10,850.00	\$96,830.13	\$42,656.14	\$20,324.19

* Includes \$8,637.68 reimbursement from State on account of teachers' pensions.

TABLE III. — *Commercial Revenue.*

CITIES.	Popu- lation of 1915	B. SPECIAL ASSESSMENTS										D Depart- mental ¹				
		A		FOR EXPENSES				FOR OUTLAYS								
		TOTAL RECEIPTS	STREET SPRINKLING				SEWERS				SIDWALKS AND CURBING				ALL OTHER	
			Street Sprinkling	Moth Extermi- nation	Sewers	Sidewalks and Curb- ing	All Other	Sewers	Sidewalks and Curb- ing	All Other						
BOSTON.	745,439	\$8,213,177.28	\$15,750.72	\$72,103.78	\$16,516.50	\$239,211.42	—	—	—	\$44,814.21	\$20,225.10	\$25,798.83	\$105,006.16	\$33,718.25	\$956,605.01	
WORCESTER.	162,697	1,320,050.75	6,047.36	—	—	—	—	—	—	—	13,055.22	—	12,567.53	150.00	280,133.12	
NEW BEDFORD.	124,791	647,832.41	1.81	—	—	—	—	—	—	—	—	—	12,567.53	50.00	81,173.90	
CHAMBRIDGE.	109,568	834,801.65	1,812.60	370.00	—	20,737.54	—	—	—	8,253.68	6,148.30	—	13,979.59	36.00	112,014.95	
LOWELL.	108,822	483,372.12	3,095.33	10,676.66	2,787.36	—	—	—	—	2,146.34	—	—	15,029.30	100.00	114,063.09	
SPRINGFIELD.	107,978	859,067.41	3,316.59	—	—	7,303.38	—	—	—	11,191.31	38,100.10	—	11,191.31	—	63,601.54	
LYNN.	95,803	660,591.97	26,184.08	9,256.70	13,392.31	—	—	—	—	28,527.77	—	—	11,249.46	—	185,190.26	
LAWRENCE.	90,259	315,495.85	20,149.12	9,256.70	13,392.31	—	—	—	—	—	—	—	5,261.50	—	65,635.03	
SOMERVILLE.	86,854	445,672.77	35,760.55	766.80	8,261.41	—	—	—	—	683.60	18,795.70	13,602.80	11,674.24	—	89,663.54	
BROCKTON.	62,288	410,982.47	1,444.78	—	—	—	—	—	—	14,917.50	15,247.54	—	9,398.66	—	143,548.32	
HOLYOKE.	60,816	915,311.92	1,326.19	4,366.09	9,035.19	—	—	—	—	—	—	—	6,315.58	—	44,294.69	
HAVERHILL.	49,450	289,437.75	13,227.19	11,871.38	696.25	—	—	—	—	—	6,617.20	—	8,454.34	350.00	40,259.37	
MAIDEN.	48,907	297,921.38	771.77	19,296.38	—	1,735.84	—	—	—	—	—	—	9,285.27	—	51,725.31	
CHELSEA.	43,426	236,708.56	12,310.30	—	—	—	—	—	—	2,273.65	2,652.96	—	3,825.01	300.00	40,633.05	
NEWTON.	43,113	449,834.20	27,681.16	—	—	6,189.39	—	—	—	18,906.23	—	—	8,289.58	—	83,566.88	
QUINCY.	40,674	291,332.06	5,898.09	11,240.60	3,323.10	7,529.30	—	—	—	9,014.31	2,084.88	245.34	6,582.73	—	35,877.15	
FITCHBURG.	39,607	263,217.97	12,471.18	10,761.39	6,897.19	68.74	—	—	—	9,614.31	—	—	5,648.50	—	84,127.04	
PITTSFIELD.	39,607	219,285.53	1,139.65	—	8,071.37	—	—	—	—	718.00	1,590.39	—	5,347.31	100.00	23,938.58	
EVERETT.	37,718	221,353.27	8,927.57	—	—	—	—	—	—	—	—	—	5,817.02	50.00	42,312.96	
SALEM.	37,200	225,004.66	8,927.57	1,102.26	—	—	—	—	—	—	731.20	—	13,506.44	150.00	44,973.03	
TAUNTON.	36,161	391,021.73	703.53	6,075.55	—	4,579.35	—	—	—	19,958.21	4,171.27	—	7,553.69	—	20,921.64	
MEDFORD.	30,509	223,845.24	1,098.64	5,826.06	—	785.20	—	—	—	3,887.49	1,257.46	—	3,126.06	—	28,029.34	
WALDHAM.	30,154	186,337.26	6,797.69	—	894.33	—	—	—	—	—	3,827.24	—	6,430.67	—	17,025.91	
CHICOPPEE.	30,138	230,160.24	3,486.10	—	—	—	—	—	—	—	—	—	4,620.04	75.00	21,704.45	
REVERE.	25,178	134,707.79	59.56	4,492.08	—	—	—	—	—	5,100.00	2,519.43	—	4,531.84	100.00	18,138.12	
GLoucester.	24,478	161,718.41	3,623.06	—	—	—	—	—	—	—	—	—	3,815.46	—	29,538.32	
BEVERLY.	22,959	152,160.05	1,696.47	7,656.29	—	1,287.44	—	—	—	639.75	930.80	—	1,911.22	—	5,841.32	
NORTH ADAMS.	22,035	104,720.36	5,895.09	145.00	1,388.08	—	—	—	—	3,434.44	—	—	3,434.44	—	30,070.44	
NORTHAMPTON.	21,654	127,690.78	5,463.00	1,870.00	—	—	—	—	—	646.25	—	—	2,242.46	—	18,450.70	
ATTLEBORO.	18,480	128,175.96	—	13,273.97	—	—	—	—	—	1,435.21	6,830.34	—	5,410.81	—	19,021.51	
LEONISTON.	17,646	105,097.78	1,856.66	2,469.60	—	—	—	—	—	—	—	—	2,446.24	50.00	27,893.38	
MELROSE.	16,880	139,009.59	10,562.00	—	—	2,058.15	—	—	—	—	—	—	3,344.09	—	25,138.70	
WOBURN.	16,410	139,048.16	472.87	—	388.27	—	—	—	—	—	91.88	—	1,839.41	—	26,733.73	
NEWBURYPORT.	15,311	113,932.53	936.21	—	—	—	—	—	—	—	—	—	2,477.39	—	—	
MARLBOROUGH.	15,250	98,098.49	1,465.02	—	9.70	—	—	—	—	—	—	—	—	—	—	
36 Cities.	2,581,280	\$20,582,832.60	\$64,180.49	\$197,160.64	\$71,661.06	\$291,485.75	\$162,307.51	\$145,516.76	\$44,646.97	\$363,568.06	\$35,229.25	\$3,093,370.20				

* Includes \$25 from administration of trust funds.

† Detail of Departmental, except Unclassified, is shown in Table IV, pp. 32-40.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES				G. INTEREST		
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other ¹
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON,	—	—	\$3,037,346.33	\$70,315.17	\$1,436,443.82	\$20,530.50	\$13,637.05	\$6,967.34	\$1,430.30	\$1,411,240.44	\$726,304.49
WORCESTER,	—	—	529,798.32	2,504.89	—	9,653.00	10,239.88	7,698.18	731.45	225,976.42	68,616.54
FAIR RIVER,	—	—	252,171.45	10,196.42	793.36	4,806.00	10,731.74	6,567.94	194.70	120,393.04	22,285.21
NEW BEDFORD,	—	—	336,859.30	10,927.73	4,429.34	7,290.00	11,765.85	6,945.84	—	78,957.85	35,054.53
CAMBRIDGE,	—	—	401,554.60	13,932.16	3.85	8,409.50	8,686.30	4,306.31	—	186,572.25	37,813.98
LOWELL,	—	—	237,266.64	16,642.55	66.00	3,477.00	7,690.17	—	100.55	55,393.16	42,967.26
SPRINGFIELD,	—	—	411,341.73	52,788.29	—	—	—	—	—	44,303.35	35,669.82
LYNN,	—	—	344,249.00	12,333.27	—	11,009.71	7,717.77	10,428.59	3,584.33	59,632.11	28,737.57
LAWRENCE,	—	—	140,521.54	5,466.68	—	4,015.00	6,749.78	5,682.04	—	17,461.25	32,313.41
SOMERVILLE,	—	—	236,069.53	7,212.90	—	3,960.00	2,338.77	482.91	—	22,406.52	27,003.77
BROCKTON,	—	—	152,103.47	409.04	—	—	—	—	—	10,301.57	50,153.33
HAYVERILL,	—	—	141,581.25	2,393.22	28.32	5,707.00	3,271.25	95.83	—	27,683.59	21,485.84
MALDEN,	—	—	113,924.33	2,563.91	1,050.00	—	—	4,418.65	589.90	22,606.37	39,486.55
CHILMARK,	—	—	120,578.81	1,220.99	—	—	—	—	—	28,812.79	23,042.79
NEWTON,	—	—	171,734.35	10,284.31	—	—	—	—	239.00	86,782.50	21,190.09
QUINCY,	—	—	161,830.14	8,069.49	—	3,965.00	5,254.49	1,520.81	—	39,208.44	29,208.44
FITCHBURG,	—	—	96,832.04	4,894.04	—	1,950.53	3,807.00	2,192.40	—	10,654.65	27,302.41
PITTSBURG,	—	—	137,500.60	3,927.62	457.20	—	—	—	—	16,115.34	16,115.34
EVERETT,	—	—	112,656.94	3,375.19	—	6,570.40	2,348.58	1,065.18	70	19,818.41	17,477.21
SALEM,	—	—	119,539.83	3,643.36	3,038.01	1,335.00	1,914.38	184.66	—	24,952.63	24,952.63
TAUNTON,	138,413.38	14,475.66	100,593.64	423.37	—	5,046.50	3,003.06	1,858.40	46.00	45,101.05	7,971.48
MEDFORD,	—	—	81,621.77	25.88	—	3,375.00	2,346.39	1,552.74	—	40,002.01	19,310.59
WALTHAM,	—	—	96,433.86	1,169.06	102.33	3,375.00	2,845.64	3,006.43	1,708.92	16,470.01	12,973.38
CHICOOPEE,	—	—	78,170.67	5,494.29	—	918.00	1,907.27	1,297.88	59.85	7,148.62	7,148.62
REVERE,	92,208.24	10,867.79	84,761.63	1,755.86	—	750.00	—	62.40	—	13,411.92	13,411.92
GLoucester,	—	—	116,626.30	1,761.14	65.00	—	—	—	27.50	14,901.79	14,901.79
BEVERLY,	—	—	71,679.82	1,288.52	—	1,446.82	2,667.80	1,340.88	—	5,454.87	16,745.67
NORTH ADAMS,	—	—	66,384.33	527.33	821.80	1,211.25	2,380.56	331.50	—	6,595.44	6,595.44
NORTHAMPTON,	—	—	57,247.06	1,952.80	—	425.00	—	—	—	26,588.29	26,588.29
ATTLEBORO,	—	—	66,660.86	2,286.44	—	—	—	—	—	8,655.24	23,365.27
LEOMINSTER,	—	—	57,659.06	862.10	180.00	945.00	1,179.80	—	—	9,292.74	6,575.18
MELROSE,	—	—	48,276.16	3,521.59	34.20	3,332.00	3,784.25	1,481.48	83.02	19,282.05	13,165.13
WOBURN,	—	—	81,449.93	4,534.73	—	1,195.00	2,814.73	1,252.83	20.20	12,333.31	12,333.31
NEWBURYPORT,	—	—	61,987.86	1,779.61	—	136.00	—	—	—	7,437.80	12,720.47
MARLBOROUGH,	—	—	50,292.97	221.33	—	515.00	—	360.03	7.00	8,762.52	7,253.80
36 Cities,	\$816,970.31	\$33,526.12	\$3,508,133.63	\$276,811.83	\$1,497,561.20	\$113,342.21	\$119,130.51	\$71,101.25	\$3,853.57	\$2,589,517.62	\$1,561,664.92

¹ For detail see Table V, p. 41.² Includes \$35,120.96 from gas.³ Includes \$6,490.89 applied to payment of interest on water loans.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*
1. General Government.

CITIES.	Population of 1915	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON.	745,439	\$50,253.42	\$30.00	—	\$36,920.48	\$2,952.74	\$7,883.48	\$1,906.96	\$559.76
WORCESTER.	102,697	13,133.20	—	—	9,433.12	1,035.25	1,990.73	553.34	80.76
FALL RIVER.	124,911	3,443.52	—	—	1,836.45	—	1,541.90	—	19.67
NEW BEDFORD.	103,558	7,297.53	—	—	2,221.39	10.25	2,468.53	594.36	—
CAMBRIDGE.	103,822	4,103.74	—	—	4,316.30	—	1,467.10	1,108.84	45.00
LOWELL.	102,978	27,299.58	—	—	2,993.60	168.00	1,922.05	186.26	—
SPRINGFIELD.	102,971	22,299.58	—	—	7,318.10	493.30	1,922.05	228.91	14,523.45
LINN.	95,803	8,405.05	—	—	6,942.59	93.65	1,114.00	35.00	941.75
LAVERGNE.	80,253	3,401.00	—	—	3,096.02	13.00	309.52	72.14	6.00
SOMERVILLE.	86,854	4,386.68	—	—	2,238.02	—	343.97	14.10	2,857.25
BROCKTON.	69,283	3,215.32	—	—	2,642.48	83.80	831.90	26.65	658.00
HAVEN.	60,816	3,828.17	—	\$4.50	3,343.77	—	396.78	—	—
MALDEN.	49,450	4,950.73	—	—	2,169.68	—	536.95	—	—
MALDEN.	48,907	3,740.55	—	—	2,344.76	—	465.20	—	—
CHelsea.	43,426	2,720.13	—	—	465.25	440.00	600.40	165.25	13.50
NEWTON.	43,113	2,809.96	—	—	37.16	55.00	481.60	—	1,191.50
QUINCY.	40,674	2,892.40	—	—	2,679.40	1.14	316.75	—	—
FITCHBURG.	39,656	2,832.40	—	—	1,100.73	—	195.47	—	—
PITTSBURG.	39,607	633.76	—	—	388.80	—	416.10	—	—
EVERETT.	37,718	3,001.56	4.27	—	2,316.60	—	510.45	—	—
SALEM.	37,200	1,296.20	—	—	811.75	—	103.55	1.00	31.65
TAUNTON.	36,181	804.90	—	—	597.78	—	—	—	756.00
MEDFORD.	30,509	2,858.70	—	—	3,657.22	—	529.72	35.00	280.00
WALPHAM.	30,154	926.30	10.00	—	1,450.39	—	180.75	—	1,256.00
CHICPEE.	30,138	1,354.53	—	.75	—	—	171.25	11.80	287.00
REVERE.	25,178	4,501.94	—	—	—	—	87.65	—	286.00
GLoucester.	24,478	2,794.04	—	—	—	—	180.75	—	1,256.00
BEVERLY.	22,959	467.75	—	—	—	—	171.25	—	287.00
NORTH ADAMS.	22,035	183.05	—	—	—	—	171.25	—	286.00
NORTHAMPTON.	21,654	624.65	—	—	—	—	171.25	—	286.00
ATTLEBORO.	18,480	806.49	—	—	—	—	171.25	—	286.00
LEONIMSTER.	17,646	3,083.58	—	4.00	—	—	180.82	—	318.56
MELROSE.	16,880	6,123.09	—	—	—	—	136.95	—	2,908.76
WOBURN.	16,410	942.82	—	.55	—	—	127.52	.10	4,292.16
NEWBURYPORT.	15,311	1,370.80	—	—	—	—	43.50	—	26.75
MARLBOROUGH.	15,250	393.03	—	—	270.01	36.00	86.92	.10	1,146.00
36 Cities.	2,581,280	\$182,386.71	\$44.27	\$9.80	\$111,363.78	\$5,427.93	\$27,585.60	\$1,969.81	\$32,485.52

¹ Includes city clerk's fees.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 2. Protection of Persons and Property.

CITIES.	Population of 1915.	A Total Receipts	B Police Department	C Fire Department	D Militia	E Inspection	F. FORESTRY		G Other Protection of Persons and Property
							Insect Pest Extermination	Planting and Trimming Trees	
BOSTON.	745,439	\$71,768.04	\$15,539.08	\$5,423.77	—	\$48,702.19	\$2,000.00	—	\$103.00
WORCESTER.	162,697	14,637.70	9,446.75	1,882.25	—	1,889.74	338.58	\$551.88	673.50
FALL RIVER.	124,791	5,837.93	825.19	4,147.14	—	714.05	151.55	—	—
NEW BEDFORD.	109,568	1,643.53	—	542.45	—	1,101.08	—	—	—
CAMBRIDGE.	108,822	1,478.36	243.85	287.46	—	862.40	84.65	—	—
LOWELL.	107,978	5,411.96	3,030.27	42.00	—	1,483.20	886.49	—	—
SPRINGFIELD.	102,971	3,825.26	2,669.56	311.00	\$15.00	585.47	76.12	244.23	—
LYNN.	95,803	4,959.21	2,051.98	171.51	—	1,484.33	—	—	—
LAWRENCE.	90,259	5,587.11	3,466.67	202.75	—	547.71	—	1,120.25	1,175.17
SOMERVILLE.	86,854	2,172.80	1,437.31	187.78	—	524.94	—	89.50	1,098.00
BROCKTON.	82,288	5,255.93	1,986.20	923.04	—	449.39	—	—	1,101.50
HOLYOKE.	60,816	1,307.93	590.94	178.10	—	366.11	140.86	—	246.00
HAYVERILL.	49,450	966.87	157.50	56.40	—	276.10	57.50	—	—
MAIDEN.	48,907	1,901.38	860.32	484.00	—	580.24	—	223.46	4.61
CHELSEA.	43,426	999.18	410.61	3.75	—	323.84	9,450.25	—	—
NEWTON.	43,113	11,720.29	1,697.50	148.68	—	448.98	19.00	—	—
QUINCY.	40,674	377.84	42.10	—	—	2,458.20	469.35	1,369.58	5.00
FITCHBURG.	33,656	2,957.91	1,620.02	45.00	—	255.30	—	—	—
PITTSFIELD.	33,607	586.36	—	330.00	—	265.68	—	—	—
EVERETT.	37,718	570.95	16.38	285.89	—	438.01	76.50	—	446.61
SALEM.	37,200	5,553.43	4,008.85	273.17	—	223.84	115.40	3 1,223.20	1,659.38
TAUNTON.	36,161	3,496.52	518.70	16.00	—	168.83	6.20	35.43	—
MEDFORD.	30,509	613.54	129.75	273.33	—	247.39	—	22.80	109.00
WALTHAM.	30,154	1,910.41	1,011.22	260.00	—	244.42	—	—	—
CHICOPEE.	29,138	1,319.18	74.76	3.18	—	114.59	6.92	—	—
REVERE.	28,478	5.19	—	—	—	238.97	149.02	7.37	—
GLOUCESTER.	23,468	1,839.48	1,388.50	55.62	—	345.87	—	—	244.50
REVERLY.	22,035	500.37	—	—	—	258.93	—	—	—
NORTH ADAMS.	21,634	258.93	747.91	—	—	178.25	—	—	—
NORTHAMPTON.	18,480	1,761.16	—	—	219.00	223.38	—	—	—
ATTLEBORO.	17,646	805.73	363.35	—	—	39.16	—	—	—
LEOMINSTER.	16,880	819.02	9.00	37.30	—	105.41	251.59	—	30.00
NEEDHAM.	16,880	369.46	20.00	67.30	—	186.41	14.75	132.00	—
ROXBURY.	16,410	1,620.97	16.50	750.80	—	364.73	667.26	—	—
NEWBURN.	15,311	2,477.96	1,400.00	447.65	—	169.62	221.08	14.50	30.00
NEWBURYPORT.	15,311	2,445.28	843.25	625.00	—	—	807.41	—	—
MALDENBOROUGH.	15,250	—	—	—	—	—	—	—	—
36 Cities.	2,581,280	\$168,957.51	\$55,881.10	\$20,217.50	\$234.00	\$65,648.06	\$16,016.38	\$4,034.20	\$6,926.27

¹ Includes \$3.25 on account of forest fires.

² Includes inspection of oil and petroleum.

³ Includes \$26.95 on account of forest fires.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*

3. Health and Sanitation.

CITIES.	Population of 1915	A		B. HEALTH		C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON,	745,439	\$136,572.42	\$764.46	\$63,182.18	\$1,385.75	\$9,602.36	\$59,799.85	\$1,348.52	\$489.30
WORCESTER,	162,697	31,688.98	6,739.40	11,685.11	40.68	1,508.75	11,669.24	—	45.80
FALL RIVER,	124,791	55,111	1,535.93	14,213.67	172.65	—	9.75	—	1,118.55
NEW BEDFORD,	109,568	25,905.58	4,427.75	10,208.94	—	11,203.89	—	—	—
CAMBRIDGE,	108,822	43,815.66	3,271.06	22,865.58	106.10	—	17,250.12	—	—
LOWELL,	107,978	7,438.87	784.59	537.14	—	739.62	5,020.93	—	—
SPRINGFIELD,	102,971	22,137.02	5,129.79	7,694.68	34.25	8,355.93	8,646.82	661.12	356.59
LYNN,	95,803	27,238.36	5,253.97	9,769.45	2,335.76	1,232.36	2,160.35	—	261.25
LAWRENCE,	90,259	26,139.88	12,992.08	20,898.47	136.31	2,239.04	10,504.65	—	—
SOMERVILLE,	86,354	24,117.06	335.70	1,745.73	2.28	72,365.94	19,089.40	—	—
BROCKTON,	62,288	9,023.65	210.09	7,743.96	45.25	1,024.35	—	—	—
HOLYOKE,	60,816	7,617.73	3,710.23	3,812.29	38.41	56.80	5,304.43	—	—
HAVERHILL,	49,450	14,805.44	8,937.77	402.24	41.00	—	—	—	—
MALDEN,	48,907	1,589.44	1,125.04	436.65	27.75	—	—	—	—
NEWTON,	43,113	17,211.52	1,489.39	110.71	250.00	15,361.42	6,233.99	—	—
QUINCY,	40,674	17,581.34	1,573.06	—	—	9,774.29	—	—	—
PITCHBURG,	38,655	4,886.41	300.79	3,553.98	37.27	984.37	—	—	—
PITTSFIELD,	38,607	6,378.33	1,124.04	2,256.70	10.53	2,987.06	—	—	—
ENFELD,	37,718	7,370.50	2,803.93	4,338.07	116.00	—	112.50	—	—
SALISBURY,	37,200	14,180.90	1,400.49	5,465.63	137.00	5,106.50	2,071.28	—	—
TANDON,	36,161	19,350.39	72.97	293.70	—	18,315.05	3,436.72	—	—
MEDFORD,	30,159	4,371.38	1,786.43	2,405.22	316.20	2,976.00	2,962.67	—	231.95
WALDHAM,	30,155	5,037.26	1,775.31	3,734.27	—	2,917.23	—	—	—
CHICOPEE,	30,133	5,037.26	220.11	292.56	1.78	—	108.00	—	—
REVERE,	29,178	6,453.58	1,810.29	232.56	1.75	4,272.43	—	—	—
GLoucester,	25,473	24,178	—	19.43	—	—	—	—	—
BEVERLY,	22,959	215.01	23.57	19.43	—	—	—	—	—
NORTH ADAMS,	22,035	382.38	52.20	80.98	—	240.90	—	—	—
NORTHAMPTON,	21,654	4,861.90	1,353.87	2,901.78	3.69	702.56	—	—	—
ATTLEBORO,	18,480	106.31	75.60	30.71	—	—	—	—	—
LEOMINSTER,	17,645	263.91	191.84	8.10	—	63.97	—	—	—
MELROSE,	16,880	3,287.83	328.70	105.71	8.10	2,830.20	—	—	—
WOBURN,	16,410	11,432.26	63.98	63.57	23.22	11,304.71	—	—	—
NEWBURYPORT,	15,311	991.51	19.00	369.28	—	10,901.52	512.71	—	—
MARLBOROUGH,	15,250	10,649.66	178.15	—	—	10,471.50	—	—	—
36 Cities,	2,581,280	\$634,120.68	\$70,997.90	\$203,315.93	\$5,895.59	\$191,464.77	\$157,929.41	\$2,009.64	\$2,503.44

¹ Includes receipts on account of tuberculosis.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1915	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON,	745,439	\$25,227.22	\$22,695.87	—	—	—	\$2,531.35	—
WORCESTER,	162,697	29,216.97	28,743.69	—	—	—	473.28	—
FALL RIVER,	124,791	5,556.98	5,070.42	—	\$90.20	\$166.19	230.17	—
NEW BEDFORD,	109,568	14,031.46	14,031.46	—	—	—	—	—
CAMBRIDGE,	108,822	4,370.77	3,023.16	\$1,236.77	—	108.84	—	—
LOWELL,	107,978	2,014.31	1,886.80	—	—	851.28	—	—
SPRINGFIELD,	102,871	37,550.13	34,004.71	2,694.14	—	64.94	—	—
LYNN,	95,803	1,202.80	1,137.86	—	—	—	—	—
LAWRENCE,	90,259	932.55	932.55	—	—	—	—	—
SOMERVILLE,	86,854	4,103.14	3,803.14	—	—	60.00	—	\$240.00
BROCKTON,	62,238	1,681.67	1,232.18	—	—	372.63	—	—
HOLYOKE,	60,816	444.27	295.52	—	36.17	—	—	—
HAVERHILL,	49,450	310.28	274.11	—	—	—	—	—
MALDEN,	48,907	925.60	634.16	—	—	—	—	—
CHelsea,	43,426	684.13	434.13	—	—	—	—	—
NEWTON,	43,113	21,432.99	21,337.08	—	—	—	—	—
QUINCY,	40,674	370.96	337.78	—	—	—	—	—
FITCHBURG,	39,656	3,034.00	2,632.59	339.37	—	32.50	—	—
PITTSFIELD,	37,607	934.67	934.67	—	—	669.11	—	—
EVERETT,	37,508	372.10	140.20	220.05	—	—	—	11.85
SALEM,	36,761	1,936.47	1,936.47	—	—	—	—	—
TAUNTON,	36,181	31.55	31.55	—	—	—	—	—
NORFOLK,	30,593	1,230.64	785.55	—	—	116.27	—	—
WALTHAM,	30,154	593.58	593.58	—	—	—	—	—
CHICOPee,	30,138	1,544.23	531.23	—	1,013.00	—	—	—
REVERE,	25,178	527.90	227.90	—	—	300.00	—	—
GLoucester,	24,478	103.89	23.89	—	—	80.00	—	—
DEVERLY,	22,959	101.41	101.41	—	—	—	—	—
NORTH ADAMS,	22,035	1,643.19	1,454.82	188.37	—	—	—	—
NORTHAMPTON,	21,654	1,173.63	571.23	602.40	—	—	—	—
ATTLEBORO,	18,480	476.38	476.38	—	—	—	—	—
LEominster,	17,646	1,256.71	1,256.71	—	—	—	—	—
TELEBORO,	16,880	421.14	382.11	16.26	12.77	10.00	—	—
Woburn,	16,410	174.91	146.25	28.66	—	—	—	—
NEWBURYPORT,	15,311	372.78	74.53	—	286.25	32.00	—	—
MARLBOROUGH,	15,250	1,866.89	1,866.89	—	—	—	—	—
35 Cities,	2,681,230	\$168,507.79	\$154,336.59	\$6,176.89	\$1,418.39	\$2,991.27	\$3,234.80	\$299.85

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. Charities.

CITIES.	Population of 1915	A TOTAL RECEIPTS	B. ALMHOUSE		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Municipal General Hospitals	F Miscellaneous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State		
BOSTON,	745,439	\$427,851.73	\$10.00	\$15,816.06	\$603.62	\$49,137.07	\$90,138.21	\$9,913.13	\$100,183.11	\$154,229.83	\$17,760.70
WORCESTER,	162,697	117,824.14	5,391.48	3,498.98	18.88	3,517.27	7,500.91	2,648.96	10,148.84	85,049.82	—
FALL RIVER,	124,791	33,851.00	768.39	1,477.99	132.50	3,693.07	3,583.13	2,648.96	10,148.84	85,049.82	—
NEW BEDFORD,	109,568	35,390.66	1,239.22	815.95	1,316.84	5,103.47	3,583.13	2,648.96	10,148.84	85,049.82	—
LOWELL,	108,822	28,830.26	868.80	815.95	12.00	2,443.08	1,869.67	6,307.64	7,574.67	5.00	—
MASSACHUSETTS,	107,978	22,806.39	169.50	8,911.04	—	2,443.08	1,869.67	6,307.64	7,574.67	5.00	—
SPRINGFIELD,	102,871	23,989.00	1,243.58	583.59	31.97	1,440.26	6,893.72	237.98	3,107.39	—	—
Lynn,	86,563	28,924.49	3,516.58	583.59	2,472.12	11,440.26	6,893.72	1,887.33	4,140.21	—	—
LAWRENCE,	80,593	27,052.41	4,088.80	2,990.92	207.15	9,705.16	10,186.70	783.97	6,434.36	—	—
SOMERVILLE,	69,288	27,052.41	4,088.80	2,990.92	207.15	9,705.16	10,186.70	783.97	6,434.36	—	—
ROCKFORD,	62,933	24,443.18	1,849.18	1,135.68	115.38	7,486.67	3,729.59	4,615.04	6,252.38	—	—
HOTSPRINGS,	62,933	24,443.18	1,849.18	1,135.68	115.38	7,486.67	3,729.59	4,615.04	6,252.38	—	—
HARTFORD,	49,450	24,443.18	1,849.18	1,135.68	115.38	7,486.67	3,729.59	4,615.04	6,252.38	—	—
HARTFORD,	49,450	24,443.18	1,849.18	1,135.68	115.38	7,486.67	3,729.59	4,615.04	6,252.38	—	—
HAVERHILL,	48,097	19,879.96	632.62	2,161.58	108.00	7,091.82	4,158.41	1,889.44	10,307.47	—	—
HAVERHILL,	48,097	19,879.96	632.62	2,161.58	108.00	7,091.82	4,158.41	1,889.44	10,307.47	—	—
CHelsea,	43,426	25,062.23	584.00	365.00	150.08	2,369.78	3,911.62	1,150.57	2,233.68	16,988.74	7.25
NEWTON,	43,113	12,249.52	197.71	603.78	121.13	6,257.84	4,606.49	1,150.57	2,233.68	16,988.74	7.25
QUINCY,	39,856	61,950.36	472.33	216.00	136.22	5,259.02	9,740.55	1,574.72	8,966.81	—	—
FITCHBURG,	39,856	61,950.36	472.33	216.00	136.22	5,259.02	9,740.55	1,574.72	8,966.81	—	—
PITTSFIELD,	39,807	7,420.32	100.71	1,695.84	218.67	1,714.94	3,248.66	2,198.75	1,760.40	—	—
EVERETT,	37,718	23,660.07	100.71	1,695.84	336.63	1,714.94	3,248.66	2,198.75	1,760.40	—	—
SALEM,	37,200	13,915.49	2,023.26	482.56	9.90	3,211.59	6,936.80	287.95	351.50	48,496.00	—
Taunton,	36,161	8,464.42	2,364.43	695.93	—	3,211.59	6,936.80	287.95	351.50	48,496.00	—
Medford,	30,509	4,272.58	182.79	260.00	—	8,136.42	3,726.87	196.73	721.63	—	—
Waltham,	30,154	9,056.12	334.65	438.33	495.43	1,093.74	1,163.13	1,390.61	1,618.31	—	—
CHICOP,	30,138	6,045.93	30.70	366.78	—	1,769.46	1,928.96	—	1,950.03	—	—
REVERE,	25,178	7,591.15	—	—	295.50	2,357.34	1,237.39	1,949.91	864.72	—	—
GLoucester,	24,478	4,006.19	—	349.50	268.93	1,285.65	1,237.39	—	4,222.40	—	—
BEVERLY,	22,959	15,117.63	106.32	354.36	203.69	7,918.18	2,312.68	—	4,222.40	—	—
NORTH ADAMS,	22,035	6,699.57	2,685.72	—	—	1,299.61	2,312.68	—	4,222.40	—	—
NORTHAMPTON,	21,654	6,352.00	139.07	1,254.28	—	1,603.84	1,558.05	—	4,222.40	—	—
Attleboro,	18,480	3,973.96	725.81	261.48	87.00	1,603.84	1,558.05	523.35	1,070.61	—	—
LEominster,	17,646	6,929.96	2,759.69	—	169.81	2,066.60	274.28	—	922.49	—	—
MEADSBURY,	16,880	3,208.44	1,266.65	—	130.00	1,070.31	164.33	—	1,191.93	—	—
Woburn,	16,410	6,489.44	626.72	391.88	18.40	1,232.39	1,720.15	152.96	2,728.32	—	5.00
NEWBURYPORT,	15,311	2,202.96	416.30	37.25	6.00	1,232.39	1,720.15	152.96	2,728.32	—	5.00
MALBOROUGH,	15,250	5,251.65	2,162.97	335.16	—	641.42	173.00	633.33	1,305.77	—	—
36 Cities,	2,581,280	\$1,098,047.65	\$43,119.13	\$48,373.31	\$7,827.58	\$176,813.56	\$219,905.84	\$46,119.16	\$241,185.02	\$306,929.10	\$7,772.95

¹ Children's Institution Department, \$1,967.50; Suffolk School for Boys, \$4,406.30; Administration Building, \$1,381.17; Steamer Monitor, \$5.73.

² From individuals. * Includes \$5 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1915	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burial	E Soldiers' Relief
BOSTON,	745,439	\$97,419.85	\$90,923.00	\$3,172.50	\$3,324.35	—
WORCESTER,	162,697	25,204.00	22,675.00	1,129.00	1,400.00	—
FALL RIVER,	124,791	8,562.00	8,462.00	—	100.00	—
NEW BEDFORD,	109,568	14,788.50	12,086.00	1,852.50	850.00	—
CAMBRIDGE,	108,822	13,081.50	12,194.00	387.50	500.00	—
LOWELL,	107,978	15,963.50	13,533.50	1,409.00	1,021.00	—
SPRINGFIELD,	102,971	14,956.00	13,922.00	90.00	944.00	—
LYNN,	95,803	31,428.50	27,707.00	1,960.50	1,700.00	\$61.00
LAWRENCE,	90,259	4,889.00	4,495.00	144.00	250.00	—
SOMERVILLE,	86,854	15,364.50	14,638.50	152.00	550.00	24.00
BROCKTON,	62,288	15,559.50	14,169.50	1,019.00	371.00	—
HOLYOKE,	66,816	2,963.00	2,736.00	227.00	—	—
HAVERHILL,	49,450	15,011.63	13,744.00	192.00	1,050.00	25.63
MALDEN,	48,907	8,366.00	7,992.00	156.00	200.00	18.00
CHELSEA,	43,426	6,164.30	4,366.00	10.00	1,788.30	—
NEWTON,	43,113	3,076.00	2,946.00	30.00	100.00	—
QUINCY,	40,674	4,888.00	4,498.00	90.00	300.00	—
FITCHBURG,	39,656	4,587.50	4,338.00	199.50	50.00	—
PITTSFIELD,	39,607	4,247.00	4,147.00	—	100.00	—
EVERETT,	37,718	5,470.00	5,070.00	—	400.00	—
SALEM,	37,200	13,038.50	12,616.00	272.50	150.00	—
TAUNTON,	36,161	6,966.50	6,202.00	282.50	482.00	—
MEDFORD,	30,509	5,438.00	4,946.00	92.00	400.00	—
WALTHAM,	30,154	3,874.00	3,602.00	122.00	150.00	—
CHICOPEE,	30,138	986.00	816.00	120.00	50.00	—
REVERE,	25,178	2,206.00	2,156.00	—	50.00	—
GLOUCESTER,	24,478	8,026.00	6,978.00	798.00	250.00	—
BEVERLY,	22,959	9,457.50	8,725.00	582.50	150.00	—
NORTH ADAMS,	22,035	3,130.00	2,998.00	—	232.00	—
NORTHAMPTON,	21,654	2,967.00	2,817.00	—	150.00	—
ARTLEBORO,	18,480	2,514.00	2,434.00	—	80.00	—
LEOMINSTER,	17,646	3,412.00	3,256.00	—	150.00	6.00
MELROSE,	16,880	3,276.00	3,076.00	—	200.00	—
WOBURN,	16,410	3,249.00	3,199.00	—	50.00	—
NEWBURYPORT,	15,311	9,809.50	9,244.00	—	350.00	215.50
MARLBOROUGH,	15,250	5,040.00	4,516.00	142.00	350.00	32.00
36 Cities,	2,581,280	\$395,380.28	\$362,123.50	\$14,632.00	\$18,242.65	\$382.13

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
7. Schools.

CITIES.	Popu- lation of 1915	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON,	745,439	\$85,975.89	\$24,119.08	\$35,363.97	\$21,826.58	\$4,666.26
WORCESTER,	162,697	40,732.58	259.25	27,536.63	11,885.82	1,050.88
FALL RIVER,	124,791	14,715.41	—	14,563.00	35.96	116.45
NEW BEDFORD,	109,568	10,999.45	95.25	7,807.05	32.56	3,064.59
CAMBRIDGE,	108,822	10,784.09	1,563.00	1,165.25	224.46	7,831.38
LOWELL,	107,978	19,358.48	1,358.50	15,917.99	12.50	2,069.49
SPRINGFIELD,	102,971	56,374.32	433.00	28,126.74	1,753.32	26,061.26
LYNN,	95,803	3,937.35	809.50	2,230.50	324.11	573.24
LAWRENCE,	90,259	1,220.86	110.75	995.21	54.90	60.00
SOMERVILLE,	86,854	5,990.03	733.56	3,370.87	—	1,885.60
BROCKTON,	62,283	2,208.04	387.00	1,178.25	366.50	276.29
HOLYOKE,	60,816	2,851.87	—	1,694.42	41.64	1,115.81
HAVERHILL,	49,450	2,639.05	198.25	2,294.89	9.76	186.15
MALDEN,	48,907	2,013.10	770.50	983.60	100.00	159.00
CHELSEA,	43,426	673.99	329.50	65.00	234.09	45.40
NEWTON,	43,113	11,847.76	524.75	9,273.25	1,557.05	492.71
QUINCY,	40,674	5,677.41	1,080.25	215.50	225.46	4,156.20
FITCHBURG,	39,656	1,987.02	173.93	1,337.50	372.57	103.02
PITTSFIELD,	39,607	3,509.20	140.25	3,368.95	—	—
EVERETT,	37,718	1,250.86	280.00	365.50	520.29	85.07
SALEM,	37,200	691.19	54.00	500.59	6.25	130.35
TAUNTON,	36,161	5,299.25	682.50	3,928.14	333.82	354.79
MEDFORD,	30,509	1,512.06	1,242.75	135.75	133.56	—
WALTHAM,	30,154	1,657.41	245.81	1,295.09	116.51	—
CHICOPEE,	30,138	493.50	157.50	—	—	336.00
REVERE,	25,178	214.00	156.00	—	—	58.00
GLOUCESTER,	24,478	1,076.69	49.75	1,006.00	—	20.94
BEVERLY,	22,959	3,416.19	380.00	2,920.00	116.19	—
NORTH ADAMS,	22,035	2,609.03	56.00	1,954.58	119.35	479.10
NORTHAMPTON,	21,654	11,671.07	134.75	6,862.75	77.99	4,595.58
ATTLEBORO,	18,480	727.25	49.00	483.25	—	195.00
LEOMINSTER,	17,646	2,486.26	263.00	557.40	152.58	1,513.28
MELROSE,	16,880	2,979.78	603.77	2,337.32	31.32	7.37
WOBURN,	16,410	3,804.16	896.75	2,771.50	—	135.91
NEWBURYPORT,	15,311	5,382.45	121.50	3,977.90	63.06	1,219.99
MARLBOROUGH,	15,250	1,056.38	323.97	252.39	259.18	220.84
36 Cities,	2,581,280	\$329,873.43	\$38,783.37	\$186,836.73	\$40,987.38	\$63,265.95

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
8. Libraries.

CITIES.	Population of 1915	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON,	745,439	\$8,437.88	\$8,117.85	\$320.03
WORCESTER,	162,697	1,889.67	1,791.47	98.20
FALL RIVER,	124,791	705.71	705.71	—
NEW BEDFORD,	109,568	1,048.00	1,048.00	—
CAMBRIDGE,	108,822	1,184.14	1,184.14	—
LOWELL,	107,978	489.75	489.75	—
SPRINGFIELD,	102,971	—	—	—
LYNN,	95,803	1,099.96	1,099.96	—
LAWRENCE,	90,259	175.45	162.25	13.20
SOMERVILLE,	86,854	1,422.61	1,422.61	—
BROCKTON,	62,288	754.27	754.27	—
HOLYOKE,	60,816	—	—	—
HAVERHILL,	49,450	945.03	945.03	—
MALDEN,	48,907	826.84	826.84	—
CHELSEA,	43,426	389.00	389.00	—
NEWTON,	43,113	2,779.31	2,735.76	43.55
QUINCY,	40,674	439.26	439.26	—
FITCHBURG,	39,656	327.89	327.89	—
PITTSFIELD,	39,607	—	—	—
EVERETT,	37,718	375.00	360.00	15.00
SALEM,	37,200	605.24	590.49	14.75
TAUNTON,	36,161	288.55	275.05	13.50
MEDFORD,	30,509	562.15	562.15	—
WALTHAM,	30,154	463.45	428.45	35.00
CHICOPEE,	30,138	325.28	325.28	—
REVERE,	25,178	50.00	50.00	—
GLOUCESTER,	24,478	—	—	—
BEVERLY,	22,959	93.24	93.24	—
NORTH ADAMS,	22,035	386.17	386.17	—
NORTHAMPTON,	21,654	607.53	542.53	65.00
ATTLEBORO,	18,480	288.56	288.56	—
LEOMINSTER,	17,646	268.72	261.13	7.59
MELROSE,	16,880	204.51	204.51	—
WOBURN,	16,410	176.07	172.47	3.60
NEWBURYPORT,	15,311	397.49	197.49	200.00
MARLBOROUGH,	15,250	18.84	18.84	—
36 Cities,	2,581,280	\$28,025.57	\$27,196.15	\$829.42

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
9. Recreation.

CITIES.	Popu- lation of 1915	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON,	745,439	\$44,597.33	\$18,347.30	—	\$26,250.03	—
WORCESTER,	162,697	5,399.93	5,029.33	\$370.60	—	—
FALL RIVER,	124,791	—	—	—	—	—
NEW BEDFORD,	109,568	2,291.44	301.15	—	1,990.29	—
CAMBRIDGE,	108,822	2,628.49	1,174.75	1,297.48	56.26	\$100.00
LOWELL,	107,978	1,424.25	1,424.25	—	—	—
SPRINGFIELD,	102,971	2,788.25	751.00	—	2,037.25	—
LYNN,	95,803	405.50	399.15	6.35	—	—
LAWRENCE,	90,259	70.66	70.66	—	—	—
SOMERVILLE,	86,854	786.20	100.00	25.00	661.20	—
BROCKTON,	62,288	20.00	20.00	—	—	—
HOLYOKE,	60,816	—	—	—	—	—
HAVERHILL,	49,450	477.34	452.34	20.00	—	5.00
MALDEN,	48,907	31.26	31.26	—	—	—
CHELSEA,	43,426	—	—	—	—	—
NEWTON,	43,113	372.50	370.00	2.50	—	—
QUINCY,	40,674	—	—	—	—	—
FITCHBURG,	39,656	680.25	678.20	2.05	—	—
PITTSFIELD,	39,607	—	—	—	—	—
EVERETT,	37,718	241.83	20.18	180.00	41.65	—
SALEM,	37,200	1,493.40	1,493.40	—	—	—
TAUNTON,	36,161	—	—	—	—	—
MEDFORD,	30,509	—	—	—	—	—
WALTHAM,	30,154	—	—	—	—	—
CHICOPEE,	30,138	—	—	—	—	—
REVERE,	25,178	—	—	—	—	—
GLOUCESTER,	24,478	270.65	270.65	—	—	—
BEVERLY,	22,959	79.82	19.82	60.00	—	—
NORTH ADAMS,	22,035	—	—	—	—	—
NORTHAMPTON,	21,654	—	—	—	—	—
ATTLEBORO,	18,480	72.12	72.12	—	—	—
LEOMINSTER,	17,646	—	—	—	—	—
MELROSE,	16,880	46.26	46.26	—	—	—
WOBRUN,	16,410	3.75	3.75	—	—	—
NEWBURYPORT,	15,311	33.25	33.25	—	—	—
MARLBOROUGH,	15,250	—	—	—	—	—
36 Cities,	2,581,280	\$64,214.48	\$31,108.82	\$1,963.98	\$31,036.68	\$105.00

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous
					PUBLIC TRUST FUNDS					
					Charity	School	Library	Cemetery (for General Care)	Other	
BOSTON,	\$726,304.49	\$126,454.23	\$227,891.48	\$30,495.55	\$45,205.25	\$28,174.22	\$21,108.35	\$575.00	\$242,221.96	\$4,178.45
WORCESTER,	68,616.54	7,249.82	27,355.30	5,564.97	13,616.56	527.04	4,034.68	60.00	9,761.09	447.08
FALL RIVER,	22,285.21	4,086.80	16,040.44	—	—	2,157.97	—	—	—	—
NEW BEDFORD,	35,054.53	12,804.06	5,558.47	823.84	651.23	2,087.08	13,781.08	—	13.21	—
CAMBRIDGE,	37,818.98	7,694.19	28,001.82	296.01	1,500.00	8.00	4,120.93	—	60.00	—
LOWELL,	42,967.26	8,720.33	28,558.00	470.95	1,231.65	—	911.20	—	66.94	725.64
SPRINGFIELD,	35,569.82	12,356.78	21,510.44	470.95	1,503.75	148.70	200.00	—	40.90	—
LYNN,	28,737.57	10,556.60	14,361.45	1,503.75	463.29	148.32	894.57	—	—	—
LAWRENCE,	32,313.41	8,548.45	23,378.74	462.35	—	219.44	185.00	—	—	—
SOMERVILLE,	23,518.36	11,178.77	10,763.23	462.35	3,279.00	—	—	—	—	—
BROCKTON,	27,003.77	3,848.84	19,385.04	306.89	222.50	85.56	6,721.66	23.09	57.00	31,710.00
HOLYOKE,	50,153.33	7,770.56	10,672.77	93.46	222.50	85.56	15,309.88	—	12.12	1,664.79
HAYVERHILL,	21,485.84	6,894.07	5,723.61	347.49	521.20	—	464.86	—	—	—
MALDEN,	39,486.55	3,503.10	20,313.96	347.49	866.19	15.18	1,689.89	—	—	—
CHELSEA,	23,042.79	2,617.32	19,439.41	3,209.49	80.80	14,849.05	1,013.19	101.67	420.24	1,716.35
NEWTON,	21,190.09	3,921.06	16,261.69	2,961.21	14,306.17	—	699.52	—	643.64	—
QUINCY,	27,302.41	1,853.43	15,572.99	2,961.21	—	—	—	—	—	—
FITCHBURG,	16,115.34	3,076.32	8,609.23	808.28	—	—	—	—	—	—
PITTSFIELD,	16,115.34	3,076.32	12,230.24	808.28	—	—	—	—	—	—
EVERETT,	17,477.21	2,911.17	14,403.91	162.13	3,692.70	960.78	1,431.51	1,582.48	1,834.60	226.26
SALEM,	24,952.63	5,846.14	8,604.42	532.77	1,016.09	—	139.66	—	13.95	—
TAUNTON,	7,971.48	1,984.95	5,098.40	532.77	1,449.11	—	271.06	—	—	—
MEDFORD,	19,310.58	4,661.48	11,928.25	1,551.16	—	—	—	—	—	—
WALTHAM,	12,973.38	4,091.18	6,739.49	422.54	—	—	—	—	—	—
CHICOPEE,	7,148.62	3,107.02	3,735.22	16.65	—	—	—	—	—	—
CHICOPEE,	13,411.93	1,464.87	11,592.35	354.21	—	—	—	—	—	—
REVERE,	14,901.70	2,248.84	8,744.80	—	2,814.29	400.00	1,042.60	—	693.86	—
GLOUCESTER,	16,745.67	3,875.37	6,495.62	5,121.34	35.00	175.74	41.45	—	—	—
DEVERLY,	6,595.44	5,126.04	1,027.95	—	—	—	—	—	—	—
NORTH ADAMS,	26,588.26	3,159.43	2,480.48	5,463.22	40.40	138.76	18,898.59	118.65	400.00	—
NORTHAMPTON,	23,365.27	6,339.97	3,543.26	—	6,269.71	272.82	28,878.25	2,072.23	1,751.98	68.81
ATLEBORO,	6,575.18	2,100.45	3,466.39	5,463.22	420.00	121.20	101.00	56.36	309.78	—
LEONIMSTER,	13,165.13	1,203.18	10,723.40	1,041.30	57.19	218.75	4,328.53	—	—	879.05
MELROSE,	12,333.31	2,802.37	4,104.61	—	235.44	656.00	3,467.65	—	1,711.01	544.14
WOBURN,	12,720.47	2,549.69	3,556.54	—	392.88	239.69	530.12	—	40.40	100.73
NEWBURYPORT,	7,253.80	3,504.50	2,445.48	—	—	—	—	—	—	—
MARLBOROUGH,	—	—	—	—	—	—	—	—	—	—
36 Cities,	\$1,561,654.92	\$299,142.78	\$635,403.48	\$52,098.56	\$98,366.65	\$51,328.48	\$103,318.14	\$2,580.27	\$259,653.15	\$49,588.77
										\$169.64

TABLE VI. — Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON. . .	\$38,432,425.15	\$26,501,619.07	\$1,227,490.83	\$69,358.25	\$120,330.99	\$448.73	\$343,552.42	\$138,724.41	\$956,605.01	\$4,594,105.32	\$42,615.19	\$2,137,544.93
WONDERLY. . .	3,836,533.69	3,769,650.47	215,297.50	7,614.94	27,934.54	6.79	161,611.45	23,082.50	280,133.12	532,303.21	28,327.51	294,592.95
FALL RIVER. . .	3,056,342.88	2,831,821.12	106,498.90	7,099.76	6,096.17	—	25,821.12	12,717.63	81,173.90	263,161.23	22,300.38	142,678.25
NEW BEDFORD. . .	2,018,874.77	2,018,874.77	105,947.21	4,089.76	17,788.23	—	29,361.22	14,029.59	112,014.95	332,216.37	26,001.69	114,012.38
CARROLL. . .	2,827,168.22	2,377,368.48	11,435.25	4,058.73	15,648.30	—	44,338.71	15,065.90	114,063.90	415,590.19	21,402.11	98,360.42
LOWELL. . .	2,497,041.28	2,377,368.48	11,435.25	4,058.73	15,648.30	—	39,875.94	11,291.31	68,601.64	253,975.19	—	98,360.42
SPRINGFIELD. . .	4,377,692.67	4,377,692.67	150,893.65	9,556.62	2,957.33	—	11,374.69	17,999.27	185,190.26	494,130.02	—	79,873.17
LYNN. . .	1,890,199.77	1,890,199.77	11,373.60	10,200.55	2,166.22	—	26,439.02	11,249.46	121,331.21	396,582.27	32,740.40	88,369.68
LAWRENCE. . .	2,655,153.63	2,655,153.63	132,883.35	5,255.55	4,166.22	—	70,439.02	11,249.46	65,885.03	145,988.22	16,446.82	49,774.66
SOMERVILLE. . .	2,042,892.38	1,531,186.37	4,668.50	2,847.19	8,795.55	—	26,439.02	11,249.46	143,948.32	243,882.43	—	23,518.36
BROCKTON. . .	1,732,203.03	1,294,720.74	6,648.50	3,209.00	4,649.32	—	13,406.11	8,395.66	44,294.69	162,577.51	6,781.08	49,410.29
HOLYOKE. . .	2,257,002.12	1,243,562.91	82,760.25	3,709.03	10,560.01	5.00	27,130.20	8,395.66	15,438.24	143,972.79	—	60,454.90
HAVERHILL. . .	1,255,083.54	883,054.96	74,943.23	3,200.60	2,464.81	—	44,343.84	8,395.66	15,438.24	143,972.79	—	60,454.90
MALDEN. . .	1,232,493.59	929,823.51	1,387.00	3,893.89	858.60	—	17,245.91	8,395.66	15,438.24	143,972.79	—	60,454.90
CHelsea. . .	1,040,692.23	754,512.53	45,398.19	3,204.35	2,464.81	—	44,343.84	8,395.66	15,438.24	143,972.79	—	60,454.90
NEWTON. . .	2,090,660.00	1,618,424.12	1,353.50	1,641.11	19,797.07	—	67,086.40	8,395.66	15,438.24	143,972.79	—	60,454.90
QUINCY. . .	988,960.49	679,449.43	6,271.00	4,388.32	7,443.05	26.63	28,734.81	8,395.66	15,438.24	143,972.79	—	60,454.90
FITCHBURG. . .	1,215,203.51	903,446.01	42,691.25	4,043.30	7,789.23	15.75	25,807.86	8,395.66	15,438.24	143,972.79	—	60,454.90
PITTSFIELD. . .	1,083,115.34	828,381.17	36,338.50	1,742.87	2,367.22	—	31,998.93	8,395.66	15,438.24	143,972.79	—	60,454.90
EVERETT. . .	1,005,039.18	773,674.25	2,067.75	928.48	2,915.43	—	11,857.36	8,395.66	15,438.24	143,972.79	—	60,454.90
SALEM. . .	1,176,133.45	942,518.81	2,123.00	4,023.78	2,465.20	—	10,345.66	8,395.66	15,438.24	143,972.79	—	60,454.90
TAUNTON. . .	1,014,203.88	579,984.66	38,229.50	1,644.44	3,323.55	—	19,213.22	8,395.66	15,438.24	143,972.79	—	60,454.90
MEDFORD. . .	831,465.20	600,247.96	3,262.75	807.85	3,301.40	—	45,414.03	8,395.66	15,438.24	143,972.79	—	60,454.90
WALTHAM. . .	825,747.57	634,409.42	1,791.00	1,229.81	1,980.08	—	17,007.26	8,395.66	15,438.24	143,972.79	—	60,454.90
CHICOPEE. . .	690,908.58	412,773.44	42,870.75	2,369.50	2,729.65	5.00	8,671.05	6,430.67	17,025.91	186,740.99	4,123.15	7,208.47
REVERE. . .	682,674.99	537,452.29	7,210.50	1,811.41	1,463.00	—	8,378.88	4,695.04	21,704.45	86,517.49	—	13,411.03
GLOUCESTER. . .	759,874.66	564,123.13	31,739.87	1,436.25	857.00	—	4,854.32	4,531.44	18,138.12	118,452.44	839.90	14,901.70
BEVERLY. . .	848,626.93	680,751.71	1,312.30	2,261.40	3,141.47	—	18,081.29	3,915.46	29,538.92	72,988.34	5,455.50	22,200.54
NORTH ADAMS. . .	464,902.76	325,103.84	32,439.00	1,688.42	931.14	—	8,715.61	1,911.22	15,841.32	67,733.46	3,923.31	6,595.44
NORTHAMPTON. . .	527,378.82	345,722.81	27,063.75	1,987.30	24,914.18	—	7,972.75	3,434.44	30,070.44	59,199.85	425.00	26,588.29
ATTLEBORO. . .	550,662.52	415,764.09	2,689.00	1,460.38	2,553.09	—	14,968.39	2,242.46	10,007.30	68,937.30	—	32,020.51
LEMINSTER. . .	424,576.43	294,188.29	23,087.00	1,051.13	1,152.23	—	4,442.39	5,410.31	18,550.70	58,701.16	2,124.80	15,867.92
MELROSE. . .	559,724.51	410,293.34	740.00	87.55	1,594.03	—	22,662.06	2,446.94	19,021.51	51,830.95	8,680.75	32,447.18
WOBURN. . .	482,260.46	337,548.85	1,171.75	1,912.16	2,177.94	1.60	4,159.91	3,394.09	27,803.38	85,984.71	5,282.76	20,333.31
NEWBURYPORT. . .	342,972.65	224,937.99	1,049.75	884.10	2,148.28	—	4,402.68	1,939.41	25,138.70	62,167.47	—	126.00
MARLBOROUGH. . .	351,195.40	231,843.20	18,815.75	293.00	2,034.90	105.06	1,474.72	2,477.38	26,733.73	50,514.30	882.03	16,016.32
36 Cities. . .	\$90,086,302.77	\$66,295,608.67	\$2,670,837.26	\$191,240.72	\$345,118.96	\$614.56	\$1,434,696.92	\$403,797.31	\$3,093,370.20	\$11,187,408.09	\$312,427.54	\$4,151,182.54

1 Includes \$25 from administration of trust funds.

DIVISION C.

PAYMENTS FOR MAINTENANCE AND INTEREST.

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1915	A TOTAL EX- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON.	745,439	\$1,123,352.52	\$33,609.23	\$42,603.63	\$511,407.66	\$404,289.38	\$131,442.62
WORCESTER.	162,697	156,291.88	3,492.42	10,308.20	61,029.12	59,924.34	20,637.50
FALL RIVER.	124,791	101,711.40	8,605.11	5,634.33	36,170.16	40,154.85	11,146.95
NEW BEDFORD.	109,568	140,333.44	11,032.73	7,641.33	46,444.42	53,221.88	22,042.58
CAMBRIDGE.	108,822	147,769.58	15,997.36	4,307.34	49,061.89	57,352.97	20,960.02
LOWELL.	107,978	132,645.99	—	17,223.19	42,323.62	51,154.86	21,845.12
SPRINGFIELD.	102,971	151,803.32	1,865.86	7,156.69	57,814.70	38,002.82	46,963.16
MASSACHUSETTS.	95,803	114,917.88	—	18,147.09	38,381.85	48,487.58	9,901.36
LAVERGNE.	90,259	83,315.09	—	15,874.39	26,477.57	35,551.95	5,411.18
SOVERVILLE.	86,854	81,912.33	2,886.73	4,697.33	32,362.03	33,043.33	8,922.91
BROCKTON.	62,288	78,040.07	3,534.58	3,534.58	32,472.63	25,800.03	15,578.52
HOLYOKE.	60,816	86,965.72	1,216.90	5,678.13	29,464.60	37,104.34	13,501.66
HAYVERHILL.	49,450	59,663.05	—	10,624.97	23,423.84	19,800.93	5,813.81
MAIDEN.	48,907	42,809.58	2,065.74	2,148.96	18,248.04	18,343.97	2,002.87
CHelsea.	43,426	52,689.76	6,555.48	2,830.64	16,888.17	18,766.64	7,648.83
NEWTON.	43,113	85,079.60	1,637.24	3,657.11	33,476.63	36,979.74	9,328.88
QUINCY.	39,656	51,658.72	1,677.00	3,389.43	19,528.12	19,528.12	4,173.83
FITCHBURG.	39,607	50,023.86	2,460.19	2,129.63	18,590.51	20,216.94	6,626.59
PITTSFIELD.	37,718	45,032.29	2,585.89	1,479.55	21,257.05	18,100.55	2,499.25
EVERETT.	37,200	44,736.23	3,622.51	2,978.16	13,552.63	20,148.09	4,434.84
SALEM.	36,161	52,666.09	6,806.05	3,841.66	17,923.89	20,911.00	3,183.49
TAUNTON.	36,509	41,936.47	5,333.49	1,246.20	17,202.34	14,704.50	3,399.94
MEDFORD.	30,154	40,077.49	1,225.33	4,647.80	18,216.91	13,090.31	2,897.14
WALTHAM.	30,138	33,589.90	1,514.91	2,913.31	15,031.31	16,138.37	2,561.26
CHICOPEE.	25,178	39,189.70	430.63	1,863.16	14,841.68	9,767.97	7,186.56
REVERE.	24,478	31,765.30	392.63	2,878.87	19,093.80	13,036.25	3,788.15
GLoucester.	22,959	34,320.62	—	6,747.22	16,834.52	13,295.42	4,888.14
BEVERLY.	22,035	32,231.79	1,613.28	2,948.29	12,729.77	14,609.70	2,419.58
NORTH ADAMS.	21,654	26,231.79	222.48	1,182.98	8,551.00	13,514.92	2,760.41
NORTHAMPTON.	18,480	21,434.19	561.10	1,472.73	7,832.13	8,998.67	2,469.56
ATTLEBORO.	17,646	29,184.93	248.05	1,707.90	12,749.59	10,638.38	3,840.76
LEOMINSTER.	17,680	22,856.05	2,463.93	1,627.39	9,602.59	4,512.88	4,649.26
MELROSE.	16,880	32,974.01	1,105.96	1,611.21	11,495.99	11,706.25	7,054.60
WOBURN.	16,410	28,691.89	1,368.08	1,368.08	9,186.63	13,123.69	3,850.45
NEWBURYPORT.	15,311	15,295.13	1,608.76	1,259.79	6,352.12	5,751.37	1,323.09
MARLBOROUGH.	15,250	18,500.72	850.23	1,160.27	8,409.13	4,595.53	3,455.51
36 Cities.	2,581,280	\$3,348,475.45	\$124,564.67	\$210,610.54	\$1,338,291.29	\$1,244,368.57	\$430,640.38

TABLE VII. — Maintenance of Departments — Continued.
 1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	
BOSTON	\$511,467.66	\$49,065.34	\$51,467.33	\$135,970.24	\$214,736.26	\$32,658.93	\$27,809.56
WORCESTER	10,163.79	10,163.79	125,556.54	—	22,283.38	3,932.81	—
FALL RIVER	36,170.12	7,062.38	5,713.89	8,791.27	17,819.82	—	537.79
NEW BEDFORD	46,444.92	7,332.92	116,828.19	—	17,819.82	3,010.87	1,533.67
CAMBRIDGE	49,061.89	6,885.25	120,424.42	—	20,050.87	—	1,901.36
LOWELL	42,323.82	8,638.54	113,895.31	—	15,700.31	3,990.66	—
SPRINGFIELD	57,814.79	8,793.63	10,709.23	17,232.59	19,611.38	3,990.66	1,013.36
LYNN	38,381.85	5,605.52	6,017.57	9,642.00	14,780.64	454.60	1,452.30
LAWRENCE	26,477.57	5,879.46	9,099.18	—	6,934.43	883.82	1,550.00
SOMERVILLE	32,362.03	4,289.21	114,437.25	—	12,910.57	2,914.50	1,725.00
BROCKTON	32,472.53	3,699.13	5,293.61	10,380.28	12,910.57	—	967.50
HOLYOKE	29,464.69	5,266.83	5,844.70	6,400.00	9,510.90	1,397.91	1,044.55
HAVERHILL	23,423.34	4,586.00	16,246.62	—	10,457.40	694.35	875.00
MALDEN	18,248.04	2,300.00	18,026.49	—	7,046.55	1,438.97	—
NEWTON	16,888.17	1,713.06	17,050.14	—	6,130.28	1,533.73	460.96
QUINCY	33,476.63	7,151.44	10,763.72	—	15,398.09	—	163.68
WINTHROP	22,890.51	2,826.29	3,028.29	5,872.76	10,397.85	765.00	—
FITCHBURG	18,590.51	2,340.36	5,901.42	—	7,740.21	1,025.00	1,452.30
PITTSFIELD	21,257.05	3,331.36	2,711.70	5,400.78	8,462.98	580.00	—
EVERETT	13,552.63	2,242.77	4,867.92	—	6,260.44	720.23	181.50
SALEM	17,923.89	1,993.22	2,990.00	4,097.47	8,008.20	835.00	998.29
TAUNTON	17,202.34	3,199.60	16,096.98	—	5,880.18	1,027.29	2,510.00
MEDFORD	18,216.91	1,747.04	1,042.69	5,616.05	6,399.93	—	150.00
WALTHAM	15,031.31	2,833.11	16,648.10	—	5,400.10	197.00	1,175.16
CHICOPEE	767.40	767.40	2,672.94	4,375.80	5,153.28	—	—
REVERE	19,093.80	2,232.61	2,379.65	6,894.74	7,586.80	1,211.12	466.02
CHICOPEE	16,834.52	1,973.40	2,721.91	4,600.76	5,810.76	272.34	272.34
GLoucester	12,729.77	2,404.32	2,266.79	2,821.59	4,771.05	316.55	269.72
BEVERLY	8,551.00	1,096.66	13,699.17	—	2,779.45	708.38	711.19
NORTH ADAMS	7,932.13	100.00	2,224.08	2,217.58	2,363.87	—	178.60
NORTHAMPTON	12,749.84	1,193.22	4,379.25	—	4,102.31	895.36	955.35
ATTLEBORO	9,602.59	1,066.66	1,493.56	1,786.59	3,671.67	—	313.25
LEONISTON	11,495.99	1,553.81	1,078.17	3,671.67	3,636.99	—	77.60
MELROSE	9,186.63	1,432.55	1,513.50	3,032.66	2,894.67	—	—
WOBURN	6,332.12	1,015.90	1,267.54	—	2,580.08	473.12	—
NEWBURYPORT	8,409.13	1,195.09	1,400.95	1,794.52	3,120.32	—	485.13
MARLBOROUGH	—	—	—	—	—	—	—
36 Cities	\$1,338,291.29	\$174,728.22	\$280,374.80	\$242,903.82	\$527,696.56	\$59,373.37	\$53,214.52

1 Treasurer and collector. 2 Treasurer and city clerk.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON.	\$404,289.38	\$64,387.50	\$42,257.12	\$6,333.17	\$74,206.04	\$10,970.65	\$16,139.21	\$168,730.08	\$32,236.26
WORCESTER.	59,924.34	7,988.89	9,464.55	2,064.28	—	—	10,441.51	18,161.49	832.97
FALL RIVER.	40,154.85	5,374.68	9,838.31	499.47	—	—	3,897.16	11,118.91	318.00
NEW BEDFORD.	53,221.88	5,106.33	15,124.54	649.05	—	12,917.87	4,822.97	13,979.83	621.29
CAMBRIDGE.	57,352.97	8,600.08	9,128.40	2,845.91	—	5,456.77	4,421.18	18,482.29	8,418.34
LOWELL.	51,154.86	5,488.37	7,303.27	1,450.96	—	5,319.77	5,540.19	18,376.41	7,675.89
SPRINGFIELD.	38,002.82	6,704.04	8,942.06	1,391.64	2,187.65	—	—	17,627.98	1,149.45
LYNN.	48,487.58	6,616.50	5,392.57	—	—	8,765.15	7,502.09	16,493.60	3,717.67
LAWRENCE.	35,551.95	2,900.00	4,627.04	1,237.94	—	7,422.94	2,898.13	11,604.00	4,861.90
SOMERVILLE.	33,043.33	2,442.25	6,840.45	3,064.36	—	7,758.15	3,718.35	8,887.67	332.10
BROCKTON.	25,800.03	3,066.03	5,459.23	1,058.63	—	4,599.36	4,761.31	6,358.08	497.39
HOLYOKE.	37,104.34	2,885.60	4,992.30	1,809.71	8,309.52	9,071.31	3,022.49	6,971.84	41.57
HAVERHILL.	19,800.93	2,264.45	4,266.30	257.09	—	4,804.40	757.01	7,451.59	—
MALDEN.	18,343.97	1,669.13	3,078.96	1,547.10	—	5,499.32	—	6,535.11	14.35
CHELSEA.	36,979.74	2,061.12	3,747.28	2,174.78	—	4,722.22	1,521.25	4,539.99	—
NEWTON.	18,766.64	4,513.32	6,841.55	1,326.19	—	13,647.52	4,021.74	5,661.90	180.43
QUINCY.	19,528.12	2,312.96	2,953.42	250.00	3,507.00	5,195.84	—	4,769.76	1,055.88
FITCHBURG.	20,216.94	1,360.38	4,999.56	1,024.69	—	3,848.08	3,158.59	7,154.52	25.60
PITTSFIELD.	18,100.55	1,198.22	3,424.35	—	6,297.86	6,255.77	—	3,897.68	506.65
EVERETT.	20,148.09	1,324.71	2,818.71	1,069.79	4,274.78	4,199.18	1,654.59	4,208.95	2,650.08
SALEM.	20,911.00	3,443.08	4,591.08	1,110.75	—	2,163.12	1,601.50	3,398.24	3,735.26
TAUNTON.	14,704.50	1,138.95	3,793.52	1,000.00	—	3,583.39	—	3,735.26	—
MEDFORD.	13,090.31	1,050.00	3,511.06	1,200.00	—	4,459.76	2,805.51	3,632.90	95.51
WALTHAM.	16,138.37	1,443.53	3,261.16	800.00	—	1,659.37	—	2,787.95	198.75
CHICOPEE.	9,767.97	1,359.30	2,225.71	1,000.00	3,019.87	2,155.37	—	2,487.75	—
REVERE.	13,036.25	1,690.53	2,982.23	—	—	2,577.12	—	3,451.32	260.00
GLOUCESTER.	13,295.42	1,712.34	3,175.65	1,018.79	3,600.00	2,325.61	—	3,177.41	128.02
BEVERLY.	14,609.70	1,670.94	2,707.72	1,000.00	2,944.47	3,406.84	—	2,789.14	—
NORTH ADAMS.	13,514.92	1,615.53	2,698.94	—	—	1,200.00	—	3,611.62	136.28
NORTHAMPTON.	8,998.67	785.77	3,265.00	810.00	5,072.37	1,402.70	—	1,735.86	789.45
ATLANTICBORO.	10,638.38	828.00	1—	—	—	—	—	1,588.44	3.86
LEOMINSTER.	4,512.88	1,060.00	1,860.58	—	—	—	—	2,750.02	195.09
MELROSE.	11,706.25	1,120.00	2,317.63	—	3,496.79	1,826.72	—	3,002.33	116.18
WOBURN.	13,123.69	786.07	2,129.45	132.15	6,021.36	307.15	—	2,448.16	—
NEWBURYPORT.	7,751.37	700.75	1,702.46	900.00	—	—	—	1,819.31	—
MAHAROUGH.	4,589.53	1,384.86	1,391.41	—	—	—	—	—	—
36 Cities.	\$1,244,368.57	\$160,064.41	\$203,414.17	\$38,846.45	\$122,937.71	\$157,140.25	\$82,684.78	\$410,656.46	\$68,624.34

1 Included in Table 1 D. See Treasurer.

TABLE VII. — *Maintenance of Departments — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1915	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON.	745,439	\$4,763,120.30	\$2,537,004.68	\$1,900,530.96	\$15,672.35	\$246,629.32	\$42,401.31	\$20,881.68
WORCESTER.	162,697	634,387.66	310,926.36	283,769.96	1,422.90	15,062.54	21,570.90	735.00
FALL RIVER.	124,791	392,690.67	209,056.17	174,876.86	98.00	4,793.98	2,698.66	267.00
NEW BEDFORD.	104,563	887,931.60	213,074.90	155,588.68	441.61	13,354.93	4,571.48	—
CAMBRIDGE.	108,822	421,990.56	204,398.46	170,518.56	1,618.07	14,773.43	10,768.97	17,869.19
LOWELL.	107,978	378,072.64	162,793.98	192,582.44	1,288.38	13,721.52	9,565.20	155.00
SPRINGFIELD.	102,971	591,638.91	273,103.05	273,940.32	1,658.81	18,424.07	13,424.07	25.00
LYNN.	95,803	307,310.25	137,927.31	141,843.86	515.69	3,363.59	6,593.46	17,066.34
LAWRENCE.	90,259	273,033.35	130,749.41	130,011.87	1,601.63	5,039.54	4,387.90	1,243.00
SOMERVILLE.	86,854	252,694.33	113,472.50	117,089.06	462.22	3,899.75	7,165.62	10,605.18
BROCKTON.	82,288	219,992.14	93,837.16	114,146.03	591.60	1,934.97	8,380.88	1,101.50
HOLYOKE.	60,816	285,134.75	111,165.22	147,329.31	156.65	4,083.78	2,309.79	—
HAVERHILL.	49,450	150,562.34	59,929.88	81,456.60	110.45	3,579.78	5,228.63	269.00
MALDEN.	48,907	154,330.46	67,315.84	71,069.27	16.50	5,734.28	9,430.96	763.61
CHELSEA.	43,426	151,514.91	65,379.15	73,064.55	200.00	4,788.01	1,585.54	6,497.66
NEWTON.	43,113	262,887.92	109,066.22	98,062.20	153.71	5,978.18	48,655.51	972.10
QUINCY.	40,674	122,274.23	54,586.65	52,746.86	1,211.06	5,557.62	7,487.24	1,224.69
FITCHBURG.	39,656	142,120.85	54,890.53	74,084.97	1,070.12	1,626.60	9,223.94	3,872.21
WINCHESTER.	39,607	110,547.81	59,415.16	42,190.00	2.20	3,903.75	1,164.49	3,737.29
PITTSFIELD.	37,718	112,299.84	47,472.99	53,826.67	45.00	5,445.53	1,772.36	7,611.76
EVERETT.	37,200	154,590.47	65,620.93	70,216.15	380.40	2,638.13	8,223.10	5,163.86
SALEM.	36,161	121,588.24	53,775.48	54,624.59	848.84	2,162.80	6,437.30	2,289.35
TAUNTON.	30,599	82,242.11	36,155.18	35,222.81	2,258.00	2,802.95	4,143.97	50.00
MEDFORD.	30,154	110,588.13	37,929.17	41,557.94	—	2,065.30	14,457.15	4,296.98
WALDHAM.	30,138	90,594.84	39,050.06	49,908.48	—	1,065.30	521.00	—
CHICOPEE.	25,178	87,226.88	38,994.06	37,636.24	472.01	2,324.41	3,975.19	4,498.40
REVERLY.	22,959	95,224.12	42,123.31	53,698.25	—	1,083.23	7,645.24	1,354.74
GLOUCESTER.	22,035	49,101.22	28,484.04	45,596.56	—	2,368.97	8,249.45	112.00
NORTH ADAMS.	18,654	50,931.43	20,488.78	27,444.17	272.60	1,710.86	1,061.70	207.28
NORTHAMPTON.	15,480	67,526.85	16,313.54	47,553.47	18.94	1,552.18	1,840.31	4,987.16
ATTLEBORO.	14,640	57,368.23	10,327.03	38,592.49	—	2,386.96	4,987.16	74.39
LEOMINSTER.	13,860	45,912.94	19,600.65	20,190.78	—	2,187.81	2,614.40	319.30
MELROSE.	13,510	43,275.00	17,996.65	25,362.50	883.86	512.29	2,545.54	343.80
WOBURN.	13,311	43,461.57	18,461.57	25,276.65	—	1,806.64	3,579.88	37.00
NEWBURGH.	12,590	50,965.58	13,680.32	20,243.00	319.96	1,480.84	7,161.23	100.50
35 Cities.	2,581,280	\$11,352,251.26	\$5,509,726.81	\$4,956,537.65	\$34,014.41	\$416,567.48	\$507,556.93	\$128,047.98

TABLE VII. — *Maintenance of Departments — Continued.*
2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON,	\$2,537,004.63	\$2,349,401.50	\$14,317.22	\$54,942.98	\$38,980.80	\$23,543.87	\$65,813.31
WORCESTER,	310,926.36	285,663.37	742.92	13,886.66	2,423.56	2,990.44	5,189.41
FALL RIVER,	209,956.17	196,053.81	742.92	4,088.92	2,865.45	2,990.44	4,958.07
NEW BEDFORD,	213,974.90	202,650.37	1,043.21	4,517.69	2,147.36	1,853.74	2,805.74
CAMBRIDGE,	204,338.46	196,442.19	890.67	1,798.63	2,177.85	683.88	2,306.78
LOWELL,	162,793.98	156,171.01	890.67	1,976.55	1,177.85	1,131.62	1,743.12
SPRINGFIELD,	273,103.05	247,811.69	1,488.39	8,950.43	3,722.92	1,945.16	9,184.36
LYNN,	137,927.31	125,693.64	1,149.75	5,205.43	1,774.38	4,427.76	826.10
LAWRENCE,	130,749.41	123,168.00	1,149.75	552.34	1,915.47	495.27	3,468.58
SOMERVILLE,	113,472.50	108,483.44	500.91	1,288.78	1,065.74	927.99	1,199.64
BROCKTON,	93,837.16	84,465.75	4,647.07	4,647.07	1,204.88	1,190.42	2,329.04
HOLYOKE,	111,165.22	101,538.79	836.76	5,806.49	—	108.70	2,874.48
HAYVERHILL,	59,929.88	53,997.00	129.56	2,769.66	775.40	711.04	1,744.32
MALDEN,	67,315.84	63,946.98	194.24	1,513.36	183.21	183.21	702.65
CHELSEA,	65,379.15	59,867.86	12.96	2,253.74	1,542.73	980.20	721.66
NEWTON,	109,066.22	102,434.22	—	2,034.82	522.94	2,176.42	1,897.82
QUINCY,	54,586.65	49,338.80	—	2,214.67	415.66	1,141.81	1,430.71
FITCHBURG,	54,890.53	50,877.07	147.76	1,188.92	771.43	440.23	1,465.12
PITTSFIELD,	59,415.16	50,627.64	—	1,797.41	599.01	455.92	5,935.18
EVERETT,	47,472.99	45,265.09	209.01	1,633.60	684.19	21.10	680.00
SALEM,	65,520.93	61,428.27	209.01	1,935.03	1,464.80	482.68	810.15
TAUNTON,	53,775.46	49,447.88	284.32	1,915.18	1,173.43	506.29	1,069.82
MEDFORD,	36,155.18	33,345.14	—	1,518.09	506.25	578.35	525.01
WALTHAM,	37,823.17	35,069.86	390.19	1,474.67	1,151.09	596.30	938.79
CHICOPEE,	39,050.06	35,797.54	—	1,474.67	260.92	599.30	1,227.49
REVERE,	38,994.06	34,754.60	—	2,029.54	691.87	290.56	3,260.73
GLOUCESTER,	42,123.31	35,320.66	1,302.98	246.25	1,276.01	461.48	1,027.76
BEVERLY,	34,510.74	32,403.25	480.00	96.90	678.22	150.26	1,618.64
NORTH ADAMS,	32,403.25	25,664.25	384.25	275.57	166.56	1,076.00	1,000.33
NORTHAMPTON,	20,488.78	18,089.70	—	2,382.87	100.40	20.82	1,579.21
ATTLEBORO,	16,313.54	11,844.72	—	41.78	179.70	227.04	367.64
LEMINSTER,	10,327.03	9,851.77	—	338.48	65.84	—	498.92
WILMINGTON,	19,600.65	18,319.49	443.76	1,066.54	—	—	588.22
WOBURN,	17,395.65	16,361.89	201.00	52.38	552.03	107.85	—
NEWBURYPORT,	15,461.27	14,286.50	4.00	176.78	484.06	319.85	—
MARLBOROUGH,	15,630.32	13,998.86	—	—	—	—	—
36 Cities,	\$5,509,726.81	\$5,100,127.99	\$25,747.69	\$134,704.32	\$64,274.66	\$49,433.84	\$136,433.31

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Other Expenses
BOSTON,	\$1,900,530.96	\$1,542,373.33	\$64,680.61	\$168,965.96	—	\$51,337.57	\$55,432.49	\$19,743.07
WORCESTER,	233,769.96	248,990.39	8,361.35	7,574.79	—	3,428.68	8,065.86	4,578.60
FALL RIVER,	174,876.86	147,983.46	4,924.60	12,223.10	—	3,983.92	3,983.92	1,241.90
NEW BEDFORD,	155,568.68	137,203.46	12,760.26	8,793.04	—	4,482.90	2,481.35	1,811.08
CAMBRIDGE,	172,562.44	140,763.39	14,798.58	8,763.04	—	6,410.20	6,410.20	1,485.49
LOWELL,	270,940.32	243,985.13	26,955.19	5,271.99	—	10,777.59	6,433.88	1,562.36
SPRINGFIELD,	173,843.82	136,320.64	37,523.20	8,507.19	—	3,765.83	3,851.81	9,089.70
LYNN,	130,011.87	100,656.55	29,355.32	3,713.00	—	4,693.68	1,334.16	1,042.53
LAWRENCE,	117,089.06	101,343.56	15,745.50	6,700.34	—	4,445.41	4,970.57	1,487.66
SOMERVILLE,	114,146.03	95,915.54	18,230.49	9,143.55	—	3,807.67	3,125.43	564.82
BROCKTON,	147,329.31	111,007.20	36,322.11	12,677.90	\$6,013.85	4,714.25	5,178.43	2,621.93
HOLYOKE,	81,458.60	60,532.17	20,926.53	5,944.59	1,969.79	2,610.22	1,895.14	1,736.25
MALDEN,	71,069.27	56,907.12	14,162.15	5,882.06	—	2,427.88	2,961.91	882.36
HAVERHILL,	73,064.55	61,945.41	11,119.14	8,376.98	—	1,760.95	1,505.76	476.49
CHelsea,	98,062.20	75,330.59	22,731.60	3,639.62	2,492.00	2,627.01	8,942.82	395.46
NEWTON,	52,746.86	42,525.06	10,221.80	3,022.37	—	1,458.08	1,657.43	444.30
QUINCY,	61,413.19	35,200.02	26,213.17	3,044.40	—	2,041.75	1,528.98	2,502.44
FITCHBURG,	42,190.00	44,704.58	3,554.21	2,832.30	—	1,101.34	2,101.84	640.49
PITTSFIELD,	53,826.67	56,292.94	1,803.44	3,239.85	—	1,664.25	1,317.85	1,096.70
EVERETT,	70,216.15	66,292.94	4,836.05	3,832.30	—	1,940.61	2,812.87	501.38
SALEM,	35,222.81	42,541.02	4,059.40	2,717.54	—	2,215.62	2,583.96	507.05
T. TAUNTON,	41,557.94	31,668.67	2,348.89	3,669.77	2,050.00	1,237.43	543.60	576.81
MEDFORD,	49,908.48	37,768.18	11,140.30	2,302.48	1,435.59	1,435.59	1,240.81	511.50
WALTHAM,	37,636.24	30,268.91	7,367.33	3,489.14	5,515.75	1,221.40	531.54	452.26
REVERE,	53,693.25	35,304.87	18,388.38	1,847.30	—	1,428.19	615.21	1,428.98
GLOUCESTER,	45,596.56	36,357.09	9,239.47	6,297.36	9.45	3,195.79	2,701.14	758.81
BEVERLY,	17,144.18	12,411.19	4,732.99	2,120.27	—	2,074.11	1,585.48	636.91
NORTH ADAMS,	27,444.17	20,826.55	6,617.62	1,196.30	—	545.59	1,128.78	231.46
NORTHAMPTON,	47,553.47	24,895.12	22,658.35	4,565.93	—	1,212.43	2,387.71	285.97
ATTLEBORO,	20,190.78	15,968.04	4,221.74	1,984.54	14,610.00	736.75	764.52	483.64
LEOMINSTER,	39,592.49	16,339.25	23,253.24	4,020.37	14,526.00	1,212.43	1,748.86	484.89
WELROSE,	20,190.78	15,968.04	4,221.74	1,984.54	—	1,094.28	272.73	271.74
MOBURN,	17,992.86	13,376.62	4,616.24	2,618.43	—	735.78	389.56	255.18
NEWBURYPORT,	23,206.65	9,930.55	6,877.72	877.05	3,523.65	878.47	1,064.03	394.20
MARLBOROUGH,	26,243.00	13,850.76	2,587.98	1,054.02	6,760.00	946.39	649.65	—
36 Cities,	\$4,956,537.65	\$4,019,550.80	\$198,145.69	\$339,076.74	\$57,470.49	\$148,090.16	\$143,659.36	\$60,544.41

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON, .	\$12,491.69	\$3,180.66	\$152,178.29	\$68,618.17	\$25,832.86	\$29,872.21	\$12,529.10	—	—	\$3,591.72	\$17,289.96
WORCESTER, .	—	1,422.90	4,500.00	5,054.97	6,407.57	17,927.52	3,643.38	—	—	735.00	—
FALL RIVER, .	—	98.00	—	2,962.24	1,831.74	1,272.05	1,248.46	\$178.15	—	267.00	—
NEW BEDFORD, .	—	441.61	4,522.98	6,021.45	2,810.50	1,021.94	6,255.23	—	—	—	1,967.30
CAMBRIDGE, .	—	1,938.37	3,438.00	4,414.14	3,438.00	4,921.29	6,255.23	—	\$15,901.89	—	—
LOWELL, .	—	1,258.38	2,679.68	7,441.14	3,606.70	8,495.20	1,100.00	—	—	5.00	150.00
SPRINGFIELD, .	—	1,558.81	19,163.59	2,767.23	2,386.84	4,168.95	14,255.12	—	—	—	25.00
LYNN, .	—	1,601.63	—	—	2,386.84	4,387.90	2,555.96	—	14,414.49	—	1,546.53
LAWRENCE, .	—	1,601.63	2,500.00	—	2,386.84	4,387.90	3,145.52	—	—	1,105.32	145.00
SOMERVILLE, .	—	482.26	1,200.00	—	2,689.77	4,336.77	3,978.11	—	9,241.64	1,098.00	1,363.54
BROCKTON, .	—	591.60	—	—	1,934.02	5,233.63	1,950.30	65.70	—	1,101.50	—
HOLYOKE, .	—	156.65	1,098.35	1,161.41	1,824.02	5,233.63	3,978.11	115.86	—	264.00	5.00
HARTFORD, .	—	110.45	1,238.50	1,204.25	1,047.03	8,257.50	3,173.48	—	—	—	768.61
MALDEN, .	—	16.50	3,050.00	1,249.85	1,434.43	1,499.55	55.99	—	5,869.02	—	628.64
CHELSEA, .	—	200.00	2,190.93	—	2,597.08	1,499.55	13,294.02	—	—	—	624.10
NEWTON, .	—	153.71	4,006.42	—	1,971.76	35,361.49	—	—	—	—	634.00
QUINCY, .	1,211.06	—	1,950.00	2,005.27	1,602.25	7,487.24	—	—	—	—	122.94
FITCHBURG, .	—	1,070.12	—	—	1,626.60	6,311.37	2,537.61	375.06	—	1,101.75	—
PITTSFIELD, .	—	2.20	1,279.44	1,098.72	1,525.59	42.69	543.17	578.63	—	—	—
EVERETT, .	—	45.00	3,956.78	—	1,488.75	1,772.86	—	—	3,559.38	312.93	587.06
SALEM, .	—	380.40	1,012.00	—	1,626.13	3,917.78	4,305.32	—	3,150.23	435.00	60.00
TAUNTON, .	659.34	189.50	—	—	738.19	3,963.40	2,473.90	—	7,126.76	—	143.82
MEDFORD, .	2,000.00	258.00	—	—	800.00	3,008.54	1,135.43	—	2,889.29	2,130.75	505.08
WALTHAM, .	—	222.85	1,362.80	—	1,278.37	13,119.25	1,337.90	—	1,744.27	50.00	554.72
CHICOPEE, .	—	125.00	1,424.58	—	1,278.37	280.00	—	9.00	13,063.35	—	50.00
REVERE, .	—	1,275.00	1,275.00	150.00	780.30	232.00	280.00	—	3,895.59	—	401.39
GLoucester, .	—	15.75	1,275.00	167.15	1,049.41	2,607.41	1,367.78	259.23	4,263.05	235.35	—
BEVERLY, .	—	472.01	—	—	900.38	8,036.12	213.33	—	1,349.74	52.00	—
NORTH ADAMS, .	—	—	—	—	1,710.86	407.40	—	—	—	—	60.00
NORTHAMPTON, .	—	—	—	—	515.23	—	798.50	263.20	—	207.28	—
ATTLEBORO, .	—	272.60	432.95	604.00	627.06	1,846.31	—	—	—	5.00	63.59
LEMINSTER, .	—	18.94	676.24	284.01	3,295.18	3,295.18	1,691.98	—	—	30.00	289.30
MELROSE, .	—	—	501.50	1,000.00	885.46	2,569.24	1,045.16	—	—	93.00	250.80
WOBURN, .	760.73	123.13	425.00	1,119.32	643.49	7,545.54	—	—	—	37.00	—
NEWBURYPORT, .	—	—	9.10	9.25	493.94	7,545.54	745.01	—	—	100.50	—
MARLBOROUGH, .	—	—	192.87	300.00	813.67	2,830.87	40.00	120.00	—	—	—
—	—	—	316.66	200.00	964.18	7,001.23	—	—	—	—	—
36 Cities, .	\$17,122.82	\$16,891.59	\$225,835.01	\$102,184.97	\$38,547.50	\$215,715.39	\$89,676.71	\$1,964.83	\$86,463.60	\$12,953.10	\$28,626.28

¹ Includes inspection of oil and petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1915	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON,	745,439	\$2,459,396.17	\$594,273.04	\$1,844,192.72	\$20,930.41
WORCESTER,	162,697	332,729.99	105,487.31	222,595.76	4,646.92
FALL RIVER,	124,791	194,925.80	86,490.69	106,034.13	2,400.98
NEW BEDFORD,	109,568	260,298.95	88,130.66	172,168.29	—
CAMBRIDGE,	108,822	316,798.54	88,683.86	228,077.95	36.73
LOWELL,	107,978	172,527.02	39,025.91	127,852.78	5,648.33
SPRINGFIELD,	102,971	326,085.88	64,356.44	256,489.83	5,239.61
LYNN,	95,803	195,985.07	67,911.88	127,040.61	1,032.58
LAWRENCE,	90,259	205,502.26	62,296.16	137,607.99	5,598.11
SOMERVILLE,	86,854	212,710.31	41,269.05	171,441.26	—
BROCKTON,	62,288	140,872.61	38,563.80	97,731.40	4,577.41
HOLYOKE,	60,816	200,595.83	117,821.66	81,983.32	790.85
HAVERHILL,	49,450	86,104.57	38,406.93	44,203.73	3,493.91
MALDEN,	48,907	98,429.33	27,543.32	69,541.97	1,344.04
CHELSEA,	43,426	63,523.89	15,197.20	48,230.53	96.16
NEWTON,	43,113	139,440.48	23,696.97	115,704.31	39.20
QUINCY,	40,674	89,908.76	26,804.50	62,516.04	588.22
FITCHBURG,	39,656	83,011.51	37,588.88	44,698.13	724.50
PITTSFIELD,	39,607	59,896.34	18,648.62	41,143.52	104.20
EVERETT,	37,718	61,235.16	23,445.38	37,789.78	—
SALEM,	37,200	83,186.95	27,893.25	54,545.47	748.23
TAUNTON,	36,161	46,197.84	14,176.07	29,979.54	2,042.23
MEDFORD,	30,509	51,446.14	8,989.41	42,235.66	221.07
WALTHAM,	30,154	58,532.80	15,926.54	42,606.26	—
CHICOPEE,	30,138	42,024.96	20,765.63	21,259.33	—
REVERE,	25,178	41,261.08	11,739.31	28,911.02	610.73
GLOUCESTER,	24,478	22,057.36	10,346.94	11,710.42	—
BEVERLY,	22,959	28,106.34	13,356.72	14,749.62	—
NORTH ADAMS,	22,035	20,660.44	11,884.89	8,775.55	—
NORTHAMPTON,	21,654	22,462.64	13,839.55	8,623.09	—
ATTLEBORO,	18,480	15,672.69	6,684.65	8,988.04	—
LEOMINSTER,	17,646	13,614.87	9,168.91	4,445.96	—
MELROSE,	16,880	31,066.80	6,255.73	23,794.06	1,017.01
WOBURN,	16,410	14,985.60	4,701.07	10,284.53	—
NEWBURYPORT,	15,311	12,289.38	5,804.43	6,393.95	91.00
MARLBOROUGH,	15,250	16,205.94	5,175.27	11,025.67	5.00
36 Cities,	2,581,280	\$6,219,750.28	\$1,792,350.63	\$4,365,372.22	\$62,027.43

TABLE VII. — Maintenance of Departments — Continued.
§ B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON,	\$594,273.04	\$172,441.03	\$13,572.56	\$273,515.60	\$41,116.60	\$46,187.90	\$18,023.04	\$29,416.01
WORCESTER,	105,487.31	19,392.07	33,358.12	41,008.57	2,209.98	2,592.82	2,800.20	2,627.55
FALL RIVER,	86,490.69	13,081.31	8,888.87	55,416.36	1,594.65	2,092.80	3,964.10	1,528.40
NEW BEDFORD,	88,130.66	23,587.85	7,919.69	43,565.12	2,649.75	8,124.25	1,274.00	
CAMBRIDGE,	88,683.86	17,749.39	19,091.70	36,134.27	941.75	8,469.84	3,948.20	2,447.71
LOWELL,	39,025.91	9,436.07	7,502.62	10,990.41	876.80	5,304.63	1,588.00	3,377.76
SPRINGFIELD,	64,356.44	16,581.41	8,923.59	22,819.28	1,626.25	9,693.58	1,450.00	2,272.62
LYNN,	67,911.88	18,157.43	17,243.50	25,632.84	1,857.25	2,668.50	1,012.00	2,307.30
SOMERVILLE,	62,296.10	15,058.41	3,302.37	33,921.23	2,363.75	5,019.78	1,435.34	3,190.84
BROCKTON,	41,269.05	7,356.02	28,970.56		1,082.60	2,432.65	1,326.38	1,095.53
HOLYOKE,	38,563.80	13,947.00	4,420.97	11,578.14	663.40	4,956.64	1,976.10	2,957.83
HAYVERHILL,	117,821.66	13,478.62	74,076.20	22,309.87	847.43	3,525.82	1,321.87	1,098.10
MALEN,	27,543.32	7,514.12	10,265.13	15,735.71	777.75	1,886.12	1,500.00	1,605.82
CHELSEA,	15,197.20	4,729.02	13,407.87	6,954.06	426.55	720.00	263.25	600.00
NEWTON,	23,696.97	8,010.10	3,124.58	4,061.47	850.40	1,500.00	266.00	734.22
QUINCY,	26,804.50	8,376.41	8,376.41	7,109.13	626.75	2,885.12	547.24	244.15
FITCHBURG,	37,588.88	10,916.64	10,408.74	17,624.69	580.55	2,980.00	1,822.95	462.01
PITTSFIELD,	18,048.82	3,132.87	4,733.03	3,228.92	540.30	3,089.42	1,822.95	
EVERETT,	23,445.38	5,872.94	13,180.02	2,106.21	406.50	2,050.37	1,892.67	
SALEM,	27,895.25	4,145.89	3,739.24	13,432.39	689.65	2,318.81	200.00	
TAUNTON,	14,176.07	6,766.85	480.73	5,862.34	535.90	1,450.00	1,815.12	
MEDFORD,	8,989.41	3,044.77	3,047.78	1,222.29	299.80	1,659.98	1,662.41	929.99
WALTHAM,	15,922.54	5,345.50	3,700.46	3,264.74	336.00	200.00	700.00	500.00
CHICOPEE,	20,765.63	3,966.73	542.42	13,006.80	352.50	1,508.00	969.00	1,071.84
REVERE,	11,735.31	5,950.44	2,840.69	2,225.43	222.75	1,928.18	50.00	
GLOUCESTER,	10,346.94	2,339.05	705.51	4,785.95	395.56	882.00	1,238.87	
BEVERLY,	13,356.72	3,119.67	3,591.97	3,921.68	237.51	1,401.19	618.00	466.80
NORTH ADAMS,	11,884.89	3,008.34	3,650.13	2,373.92	352.60	1,000.00	1,200.00	300.00
NORTHAMPTON,	13,839.55	3,718.97	4,937.07	2,776.61	287.00	1,229.00	500.00	370.90
ATLANTIC,	6,684.65	1,452.20	278.63	3,009.68	213.17	400.00	781.25	549.72
LEOMINSTER,	9,163.91	3,542.22	682.82	3,122.39	378.25	675.30	917.93	
MELROSE,	6,255.73	2,206.86	1,318.41	1,635.71	219.75	273.00	102.00	500.00
WOBURN,	4,701.07	1,632.77	502.72	1,297.35	139.30	300.00	450.00	378.93
NEWBURYPORT,	5,804.43	1,301.27	965.37	1,522.27	146.55	300.00	800.00	768.97
MAHAROUGH,	5,175.27	1,539.77	636.05	1,953.70	190.75	555.00	300.00	
36 Cities,	\$1,792,350.63	\$443,592.17	\$322,439.40	\$699,980.40	\$67,186.94	\$136,481.85	\$59,425.93	\$63,193.89

¹ Includes inspection of milk and vinegar.

² Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON,	\$1,844,192.72	\$266,174.23	\$85,772.35	\$951,551.24	\$540,694.90
WORCESTER,	222,595.76	89,937.81	—	58,050.44	74,607.51
FALL RIVER,	106,034.13	3,196.74	—	46,392.26	56,445.13
NEW BEDFORD,	172,168.29	15,242.14	—	78,006.93	78,919.22
CAMBRIDGE,	228,077.95	12,213.38	28,217.48	130,516.22	57,130.87
LOWELL,	127,852.78	14,952.15	—	61,543.72	51,356.91
SPRINGFIELD,	256,489.83	28,022.73	—	145,015.49	83,451.61
LYNN,	127,040.61	17,901.83	—	82,525.29	26,613.49
LAWRENCE,	137,607.99	5,743.42	—	95,014.94	36,849.63
SOMERVILLE,	171,441.26	7,921.83	22,512.80	106,550.63	34,456.00
BROCKTON,	97,731.40	42,660.62	—	41,829.80	13,240.98
HOLYOKE,	81,983.32	2,683.97	—	53,770.07	25,529.28
HAVERHILL,	44,203.73	1,700.46	—	26,383.63	16,119.64
MALDEN,	69,541.97	1,682.10	12,678.75	43,561.81	11,619.31
CHELSEA,	48,230.53	3,129.22	11,256.40	21,347.92	12,496.99
NEWTON,	115,704.31	42,739.69	11,123.01	41,213.86	20,627.75
QUINCY,	62,516.04	16,491.77	10,488.01	27,828.05	7,708.21
FITCHBURG,	44,698.13	19,902.27	—	9,665.69	15,130.17
PITTSFIELD,	41,143.52	24,168.87	—	7,604.44	9,370.21
EVERETT,	37,789.78	2,091.64	9,772.88	16,765.29	9,159.97
SALEM,	54,545.47	17,269.61	—	22,615.39	14,660.47
TAUNTON,	29,979.54	10,142.38	—	5,875.43	13,961.73
MEDFORD,	42,235.66	830.36	7,907.01	24,498.29	9,000.00
WALTHAM,	42,606.26	6,529.60	7,778.70	21,851.30	6,446.66
CHICOPEE,	21,259.33	3,646.05	—	11,613.28	6,000.00
REVERE,	28,911.02	9,994.47	6,530.55	10,586.00	1,800.00
GLOUCESTER,	11,710.42	3,975.78	—	994.52	6,740.12
BEVERLY,	14,749.62	2,714.18	—	5,353.44	6,682.00
NORTH ADAMS,	8,775.55	1,339.55	—	2,936.00	4,500.00
NORTHAMPTON,	8,623.09	3,250.05	—	1,450.00	3,923.04
ATTLEBORO,	8,988.04	2,224.04	—	1,164.00	5,600.00
LEOMINSTER,	4,445.96	759.14	—	1,354.63	2,332.19
MELROSE,	23,794.06	5,158.86	4,374.09	7,771.52	6,489.59
WOBURN,	10,284.53	1,898.04	4,251.74	559.44	3,575.31
NEWBURYPORT,	6,393.95	446.90	—	3,276.02	2,671.03
MARLBOROUGH,	11,025.67	7,420.07	—	739.02	2,866.58
36 Cities,	\$4,365,372.22	\$696,155.95	\$222,663.77	\$2,167,776.00	\$1,278,776.50

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

CITIES.	Population of 1915	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON.	745,439	\$2,435,315.55	\$128,292.88	\$1,029,688.50	\$69,370.59	\$303,822.10	\$121,450.68	\$772,409.97	\$10,280.83
WORCESTER.	162,697	515,508.75	181,132.10	181,132.10	12,080.93	42,211.68	87,994.24	176,312.66	2,443.78
FALL RIVER.	124,791	242,169.08	69,380.41	69,380.41	4,999.52	10,373.20	40,645.73	104,434.67	814.92
NEW BEDFORD.	109,568	246,560.61	10,616.28	66,838.37	13,668.64	11,455.68	32,775.36	110,730.32	475.96
CAMBRIDGE.	108,822	244,371.36	5,852.70	114,961.54	6,973.10	12,020.33	28,723.89	74,507.61	332.19
LOWELL.	107,978	252,166.57	5,372.04	63,332.44	7,289.78	29,363.94	25,888.97	120,919.40	-
SPRINGFIELD.	102,071	389,855.03	-	176,600.86	3,975.61	39,231.01	36,287.81	132,645.06	1,114.68
LYNN.	95,803	193,940.92	4,911.74	69,281.01	9,078.64	26,962.59	19,378.33	62,659.84	867.77
LAWRENCE.	90,259	183,219.49	2,619.98	76,874.29	8,950.80	13,808.94	19,096.12	61,269.36	-
SOMERVILLE.	86,854	144,026.40	5,747.57	29,375.53	5,125.80	6,789.69	35,008.86	61,000.00	822.70
BROCKTON.	62,288	143,984.74	7,932.79	45,908.15	8,998.73	8,522.88	20,899.72	50,999.77	282.31
HOLYOKE.	60,816	105,636.23	2,078.53	37,501.68	4,120.70	6,515.14	10,584.55	40,934.45	571.61
HAVERHILL.	49,450	124,866.12	3,219.52	43,916.85	1,106.89	4,508.06	12,452.76	34,250.28	554.03
MALDEN.	48,907	106,949.36	4,251.00	57,888.67	4,699.29	4,508.06	35,237.90	25,595.38	124.50
CHelsea.	43,426	65,787.05	522.12	121,619.92	10,193.79	18,397.05	61,036.59	1,392.52	1,392.52
NEWTON.	43,113	253,801.17	5,923.40	43,000.46	2,678.77	14,813.56	19,551.83	39,080.21	2,006.61
QUINCY.	40,674	121,131.44	-	43,000.46	4,626.79	11,367.08	16,870.50	45,695.20	2,006.61
FITCHBURG.	39,656	131,279.19	8,766.94	43,802.42	4,542.67	9,545.20	13,673.82	39,153.87	781.62
PITTSFIELD.	39,607	105,067.70	1,061.23	36,302.29	1,383.83	8,989.91	11,130.98	24,009.40	69.00
EVERETT.	37,718	65,447.61	1,911.50	17,952.99	7,783.96	7,188.72	11,068.80	38,991.54	389.06
SALEM.	37,200	115,682.85	2,844.48	47,455.35	4,013.83	6,000.00	13,600.19	-	289.06
TAUNTON.	36,161	67,849.13	2,538.10	40,636.89	600.00	2,600.00	17,008.95	24,414.50	360.00
MEDFORD.	30,509	62,269.19	1,944.21	15,001.53	4,724.04	5,070.55	10,087.53	25,795.29	100.00
WALTHAM.	30,154	70,981.66	3,035.78	22,050.45	3,749.89	9,200.00	6,545.78	74.63	800.00
CHICOPPEE.	30,138	43,349.73	2,878.64	27,020.83	217.72	1,023.45	8,392.38	42,392.38	813.32
REVERE.	25,178	51,824.51	-	40,234.01	2,928.18	7,199.26	6,300.00	16,962.51	5.46
ROCHESTER.	24,478	85,219.73	2,340.05	48,147.90	1,275.96	7,199.26	8,787.26	22,907.65	9.50
BEVERLY.	22,959	103,308.55	220.93	14,826.51	4,852.81	7,199.26	3,439.83	20,000.00	125.00
NORTH ADAMS.	22,035	51,908.68	-	25,503.13	2,794.69	6,000.00	6,229.36	18,058.53	250.00
ATTLEBORO.	21,654	56,375.41	1,650.00	31,445.52	1,129.71	4,390.94	10,000.00	18,606.39	235.00
LEOMINSTER.	18,480	65,697.56	-	36,052.57	869.59	4,277.20	4,786.03	16,021.70	325.38
MELROSE.	17,646	64,524.50	2,288.41	18,517.71	5,344.80	5,622.89	11,465.43	18,481.44	100.00
WOBURN.	16,880	42,248.15	2,000.00	18,517.71	180.25	3,747.47	3,458.68	16,484.34	439.53
WOBURN.	16,410	42,439.94	51.16	19,423.94	1,400.22	2,126.93	6,496.16	-	14.31
WOBURN.	15,311	32,604.57	1,545.46	5,288.62	2,070.54	3,734.49	-	-	-
MALDENBOROUGH.	15,250	35,318.37	2,144.77	14,444.25	-	-	-	-	-
36 Cities.	2,581,280	\$7,062,706.79	\$250,398.09	\$2,774,495.82	\$229,290.23	\$685,025.07	\$739,312.19	\$2,376,686.58	\$27,497.81

1 Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments — Continued.*
5. *Charities.*

CITIES.	Population of 1915	A TOTAL EXPENSES	B General Administra- tion	C Almshouse	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID		G. HOSPITALS		H Other Expenses
							By City	By Other Cities and Towns	Municipal General	Private or Quasi- public	
BOSTON,	745,439	\$2,035,850.09	\$53,222.68	\$242,174.45	\$334,190.08	\$23,914.33	\$335,586.24	\$18,855.73	\$799,854.80	\$6,768.98	\$221,262.80
WORCESTER,	162,697	355,181.71	7,953.98	47,291.04	30,432.57	5,927.90	36,394.48	1,139.81	226,036.98	—	—
FAIR RIVER,	124,791	188,106.80	4,922.27	47,070.74	60,049.22	6,530.65	17,600.22	643.05	51,290.65	—	—
NEW BEDFORD,	109,568	163,684.46	10,556.28	42,241.60	72,609.50	2,910.98	35,366.10	—	—	—	—
CAMBRIDGE,	108,822	173,285.21	4,627.26	42,102.41	64,373.90	20,883.30	32,112.50	6,160.98	3,024.89	—	—
LOWELL,	137,274.54	188,564.18	5,736.91	71,280.91	25,193.85	2,188.78	31,530.87	1,343.22	—	—	—
SPRINGFIELD,	102,978	109,680.47	8,649.81	38,497.95	22,534.16	3,034.48	15,947.78	—	—	—	—
LYNN,	95,803	104,523.71	5,918.24	22,157.87	67,101.41	1,086.95	9,416.00	—	—	—	—
LAWRENCE,	90,259	104,523.71	4,442.64	53,247.47	26,358.65	1,866.82	18,608.13	—	—	—	—
SOMERVILLE,	86,854	72,273.84	3,390.07	13,519.22	19,295.20	7,181.86	17,532.72	2,087.69	9,272.08	—	—
BROCKTON,	82,288	78,086.42	3,228.88	20,337.36	25,637.62	2,861.05	13,177.12	1,209.94	8,000.00	—	3,034.45
HOLYOKE,	60,816	78,086.42	3,228.88	20,337.36	25,637.62	2,861.05	13,177.12	1,209.94	8,000.00	—	—
HAVERHILL,	49,450	101,417.77	3,198.74	18,776.69	42,640.19	2,781.39	15,282.84	387.33	41,562.59	—	—
MALDEN,	48,907	58,380.36	1,903.99	10,908.36	27,483.72	4,864.79	14,219.50	—	400.00	—	—
CHelsea,	48,907	76,182.65	4,101.44	—	41,255.66	7,591.34	21,129.43	1,704.78	—	—	—
NEWTON,	43,426	50,922.44	2,863.46	5,705.14	13,316.63	4,914.21	15,273.55	2,478.80	5,704.81	—	399.79
QUINCY,	40,674	37,722.66	1,580.00	10,846.36	12,313.80	4,914.21	9,062.07	1,177.80	—	—	—
PITTSBURG,	39,656	120,302.78	2,151.07	10,846.36	21,835.06	2,213.02	6,767.45	907.41	75,562.39	—	—
PITTSFIELD,	39,607	28,705.00	2,777.79	12,932.74	12,143.96	387.30	19,458.11	1,510.03	—	—	—
EVERETT,	37,718	49,043.92	2,593.73	20,622.29	20,622.29	4,321.39	19,351.88	1,194.53	—	—	933.07
SALEM,	37,200	71,766.80	2,899.25	17,978.16	21,176.41	9,371.83	15,566.25	1,811.73	—	—	—
TAUNTON,	36,161	46,972.83	1,810.75	17,978.16	21,176.41	9,371.83	15,566.25	1,811.73	—	—	—
WATERBURY,	30,509	13,753.98	1,593.31	7,831.00	5,395.19	4,693.56	10,800.53	663.00	—	—	—
WALHAM,	30,158	34,363.98	1,593.31	7,831.00	5,395.19	4,693.56	10,800.53	663.00	—	—	—
COCHESTER,	23,478	31,590.45	1,813.41	7,931.58	11,770.83	1,592.63	5,840.02	365.95	—	—	—
REVERE,	23,478	31,590.45	1,813.41	7,931.58	11,770.83	1,592.63	5,840.02	365.95	—	—	—
GEORGETOWN,	22,065	38,721.27	1,918.87	10,943.46	14,574.27	1,208.42	5,218.28	1,114.80	—	—	3,091.36
BEVERLY,	22,065	38,721.27	1,918.87	10,943.46	14,574.27	1,208.42	5,218.28	1,114.80	—	—	—
NORTH ADAMS,	21,634	22,678.79	1,998.36	9,737.02	14,983.92	1,638.07	7,327.00	1,462.00	—	—	—
NORFOLK,	21,634	22,678.79	1,998.36	9,737.02	14,983.92	1,638.07	7,327.00	1,462.00	—	—	—
ATLANTIC,	18,480	25,922.35	1,634.82	5,911.95	9,827.19	2,015.80	1,999.38	619.67	1,500.00	—	—
LEOMINSTER,	18,480	25,922.35	1,634.82	5,911.95	9,827.19	2,015.80	1,999.38	619.67	3,395.28	—	—
WOBURN,	16,880	14,085.39	1,355.74	5,908.98	8,469.56	1,258.37	2,356.30	394.66	1,046.45	—	—
WOBURN,	16,410	21,473.67	1,325.45	6,023.86	7,346.57	1,551.50	3,304.90	384.66	185.71	—	—
NEWBURYPORT,	15,311	19,365.70	1,045.57	5,445.85	2,204.79	3,075.92	6,019.00	—	900.00	—	—
MARLBOROUGH,	15,250	19,677.52	1,005.97	6,706.33	8,414.85	1,198.89	1,144.06	227.89	1,500.00	—	—
35 Cities,	2,581,280	\$4,501,246.37	\$164,975.16	\$878,233.83	\$1,128,179.95	\$155,462.11	\$762,731.34	\$48,851.50	\$1,197,332.30	\$39,703.71	\$228,721.47

¹ Includes the following expenses: Children's Institution Department, \$129,034.13; Suffolk School for Boys, \$54,831.83; Steamer Monitor, \$34,654.58; children's excursions, \$2,742.26.

² Includes relief given by other cities and towns on account of Mothers' Aid.

TABLE VII. — *Maintenance of Departments — Continued.*
6. *Soldiers' Benefits.*

CITIES.	Population of 1915	A					B	C	D	E	F
		TOTAL EX- PENSES									
BOSTON,	745,439	\$233,383.82	\$18,803.46	\$84,413.00	\$4,683.00	\$3,075.50					\$122,408.86
WORCESTER,	162,697	38,422.48	239.52	22,745.50	2,133.00	814.00					12,490.46
FALL RIVER,	124,791	19,663.80	687.50	8,102.00	—	100.00					10,779.30
NEW BEDFORD,	109,568	36,801.12	—	9,764.00	2,738.00	799.70					23,499.42
CAMBRIDGE,	108,822	37,868.94	717.00	10,303.14	2,738.00	835.63					26,319.17
LOWELL,	107,978	36,109.10	2,101.53	13,648.15	2,128.00	675.55					17,555.87
SPRINGFIELD,	102,971	21,066.16	819.52	13,773.00	240.00	592.00					6,241.64
LYNN,	95,803	55,071.25	350.68	29,136.87	4,376.00	1,450.00					19,757.70
LAWRENCE,	90,259	12,589.31	252.80	4,255.00	240.00	214.00					7,627.51
SOMERVILLE,	86,854	39,294.84	1,031.58	14,080.00	310.00	484.00					23,379.26
BROCKTON,	62,288	24,424.21	325.00	13,984.00	1,367.00	865.00					7,873.21
HOLYOKE,	60,816	5,349.75	—	2,508.00	459.00	150.00					2,232.75
HAVERHILL,	49,450	37,022.68	558.19	14,709.75	599.00	832.00					20,323.74
MALDEN,	48,907	19,383.60	483.75	8,617.07	400.00	300.00					9,883.07
CHELSEA,	43,426	12,800.31	225.00	4,274.76	80.00	1,337.48					2,191.00
NEWTON,	43,113	6,166.76	—	3,465.76	310.00	200.00					4,013.00
QUINCY,	40,674	9,015.33	—	4,617.33	135.00	250.00					11,208.79
FITCHBURG,	39,656	16,004.79	200.00	4,102.00	444.00	50.00					14,860.00
PITTSFIELD,	39,607	8,540.50	—	3,992.00	—	350.00					8,250.93
EVERETT,	37,718	13,278.93	—	4,673.00	—	350.00					10,318.07
SALEM,	37,200	23,141.16	313.09	11,960.00	150.00	400.00					4,081.75
TAUNTON,	36,161	11,475.25	300.00	5,951.50	723.00	419.00					3,200.34
MEDFORD,	30,509	8,275.34	—	4,781.00	144.00	150.00					7,251.74
WALTHAM,	30,154	11,357.74	—	3,658.00	169.00	279.00					3,036.03
CHICPEE,	30,138	4,166.03	—	910.00	220.00	—					729.57
REVERE,	25,178	3,152.57	—	2,365.00	15.00	43.00					298.00
GLoucester,	24,478	17,060.48	129.41	8,034.07	1,489.00	350.00					11,429.66
BEVERLY,	22,969	21,619.16	—	8,604.50	1,235.00	100.00					719.30
NORTH ADAMS,	22,035	3,508.80	—	2,689.50	—	36.00					2,548.85
NORTHAMPTON,	21,654	5,287.85	—	2,703.00	—	92.00					2,616.25
ATTLEBORO,	18,450	5,128.25	100.00	2,318.00	—	4.00					2,787.06
LEONISTON,	17,866	5,611.81	4.75	2,816.00	—	50.00					3,944.20
MELROSE,	16,880	7,191.42	145.22	3,052.00	—	—					3,348.30
WOBURN,	16,410	6,041.30	—	2,568.00	125.00	—					7,056.64
NEWBURYPORT,	15,311	16,699.41	226.77	9,016.00	—	400.00					2,939.26
MARLBOROUGH,	15,250	7,740.26	109.00	4,498.00	144.00	50.00					
36 Cities,	2,581,280	\$340,293.51	\$28,123.77	\$351,103.90	\$25,750.00	\$16,075.86					\$419,239.98

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools.

CITIES.	Population of 1915	A TOTAL EXPENSES	B. GENERAL EXPENSES				C Teachers' Salaries	D Text Books and Supplies	E Tuition
			Administrative Salaries	Other General Salaries	Other General Expenses				
BOSTON	745,439	\$5,950,741.96	\$37,480.00	\$111,365.16	\$15,240.50	\$4,489,996.46	\$241,716.77	\$18,171.35	
WORCESTER,	162,697	1,214,674.25	12,875.10	14,048.37	4,090.35	891,284.81	80,915.12	—	
FALL RIVER,	124,791	677,215.79	6,189.88	11,164.20	3,598.10	486,056.16	33,840.03	—	
NEW BEDFORD,	109,568	572,536.01	4,000.00	10,094.30	3,979.52	416,824.92	29,368.52	—	
CAMBRIDGE,	108,822	758,794.08	8,116.50	14,770.00	3,627.61	583,905.71	40,537.79	71.08	
LOWELL,	107,978	493,389.06	3,000.00	6,964.42	1,450.36	297,606.21	24,009.91	—	
SPRINGFIELD,	102,971	982,875.04	6,000.00	16,339.56	6,890.88	964,215.06	76,599.58	—	
LYNN,	95,803	475,992.22	5,061.83	7,833.43	2,759.33	346,903.04	16,186.81	124.79	
LAWRENCE,	90,259	475,795.11	3,500.00	7,317.92	2,504.01	337,133.30	13,702.44	727.44	
SOMERVILLE,	86,854	435,167.64	3,500.00	4,687.66	1,709.37	359,602.15	16,844.70	457.89	
BROCKTON,	62,288	429,805.30	3,675.00	2,907.50	1,596.47	339,002.67	24,928.56	585.47	
HOLYOKE,	60,816	356,558.57	3,375.00	6,691.96	1,996.47	313,456.67	22,721.77	—	
HAVERHILL,	49,450	268,832.07	3,509.80	2,370.78	2,018.56	259,442.63	19,084.42	116.67	
MALDEN,	48,907	286,021.23	2,840.00	2,406.14	1,600.02	200,243.26	18,304.39	60.00	
CHELSEA,	43,426	228,961.98	3,000.00	2,601.20	1,014.57	170,936.79	13,073.25	1,215.25	
NEWTON,	43,113	481,115.17	4,500.00	5,878.64	4,099.77	311,985.51	28,902.39	—	
QUINCY,	40,674	262,477.50	3,529.50	2,358.70	1,388.34	193,192.55	19,055.92	188.57	
FITCHBURG,	39,656	218,047.98	3,458.33	3,021.04	1,741.49	147,065.74	13,273.46	926.00	
PITTSFIELD,	39,607	267,789.24	3,000.00	3,124.60	1,691.30	198,279.50	14,807.27	48.22	
EVERETT,	37,718	244,312.52	3,000.00	3,538.75	1,364.86	176,091.67	13,579.95	232.50	
SALEM,	37,200	206,296.61	3,000.00	2,607.49	1,543.22	127,062.39	8,891.18	854.33	
TAUNTON,	36,161	190,209.38	2,723.10	2,278.33	803.56	137,240.77	8,294.76	23.18	
MEDFORD,	30,509	197,255.50	3,060.00	2,350.00	795.33	142,885.59	11,073.15	22.50	
WALTHAM,	30,154	155,113.96	2,500.00	2,130.01	453.02	101,360.75	7,713.04	1,500.36	
CHICOFEE,	30,138	158,432.55	2,900.00	3,650.28	2,417.22	98,986.85	13,982.66	1,627.61	
REVERE,	25,178	155,343.56	2,583.60	1,783.00	797.48	111,328.34	9,541.09	203.96	
GLOUCESTER,	24,478	163,802.03	2,300.00	2,340.17	754.56	102,283.41	13,717.34	—	
BEVERLY,	22,959	187,551.53	2,650.00	4,041.22	469.38	134,413.83	13,248.84	—	
NORTH ADAMS,	22,035	118,890.82	3,054.04	1,805.00	793.95	85,461.66	5,514.88	—	
NORTHAMPTON,	21,654	140,469.67	3,000.00	1,147.80	582.81	94,738.13	11,364.42	344.08	
ATTLEBORO,	18,480	113,055.48	2,400.00	2,020.52	1,184.01	72,123.95	5,470.04	—	
LEONMINSTER,	17,646	97,247.38	2,600.00	1,562.44	451.06	63,641.42	6,407.24	154.29	
MELROSE,	16,880	111,552.32	3,000.00	1,300.00	742.96	75,645.47	5,499.72	1,995.20	
WOBURN,	16,410	89,772.98	2,675.00	1,050.00	542.31	58,306.00	4,525.34	402.50	
NEWBURYPORT,	15,311	61,536.43	1,900.00	1,229.52	476.80	43,056.79	4,195.82	—	
MARLBOROUGH,	15,250	76,748.24	2,299.98	900.00	255.55	51,827.30	3,974.44	3,055.10	
36 Cities,	2,581,280	\$17,354,481.16	\$166,256.66	\$271,870.11	\$78,195.24	\$12,538,126.96	\$892,667.01	\$33,108.34	

TABLE VII. — *Maintenance of Departments* — Continued.
7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Truants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON,	\$4,733.43	—	\$350,513.40	\$209,858.04	\$364,040.11	\$64,741.18	\$33,299.23	\$9,586.33
WORCESTER,	632.75	\$2,622.16	79,163.46	51,161.97	65,964.36	3,377.42	2,264.89	6,273.49
FAIR RIVER,	1,450.00	452.12	62,276.75	24,488.30	34,161.64	875.95	800.00	11,862.66
NEW BEDFORD,	1,040.00	453.10	40,804.02	26,639.28	23,498.50	—	3,250.00	12,383.85
CAMBRIDGE,	392.40	88.43	54,442.73	25,317.25	21,150.05	2,240.43	856.60	3,277.50
LOWELL,	1,065.92	2,330.89	52,787.07	23,916.77	33,398.04	325.11	—	46,594.43
SPRINGFIELD,	2,175.00	545.38	85,968.76	50,780.00	48,506.42	—	180.00	25,543.91
LYNN,	850.00	2,362.12	38,372.38	24,511.26	23,337.75	—	37.50	7,109.33
LAWRENCE,	—	1,909.28	30,527.60	21,614.68	50,173.71	—	4,551.67	2,433.77
SOMERVILLE,	—	615.26	33,326.34	27,158.92	24,316.55	3,862.94	—	1,819.42
BROCKTON,	1,599.30	403.54	26,785.72	32,176.97	21,602.15	1,175.63	600.00	2,777.11
HOLYOKE,	1,186.80	353.26	25,921.99	19,382.86	14,423.77	663.67	—	2,603.07
HAYVERHILL,	3,149.60	377.43	22,063.85	21,390.60	11,387.81	939.00	—	2,544.75
HAVERHILL,	—	312.71	17,822.50	19,062.68	19,001.83	292.45	—	665.43
MALEN,	—	1.43	18,237.85	11,233.19	7,818.84	4,233.40	—	833.67
CHELSEA,	—	—	26,389.30	19,406.97	7,348.72	753.40	—	4,416.61
NEWTON,	2,550.00	439.14	20,389.30	12,454.74	10,483.39	1,079.17	691.12	578.53
QUINCY,	3,696.30	234.07	14,886.48	11,160.44	9,694.48	494.95	—	1,556.45
FITCHBURG,	2,395.70	220.96	13,861.35	11,160.44	12,018.45	61.90	—	1,078.38
PITTSFIELD,	3,860.70	11.85	10,987.31	14,243.71	12,018.45	—	—	17,380.51
EVERETT,	—	65.53	20,277.02	14,243.71	12,018.45	—	—	701.59
SALEM,	435.00	1,438.75	18,563.15	10,180.16	14,549.72	656.03	—	1,787.88
LYNDEN,	2,340.99	146.73	17,767.52	12,910.26	8,971.07	2,020.60	25.00	987.09
LEDFORD,	—	116.29	19,276.53	10,899.12	5,348.37	431.17	—	701.59
WALTHAM,	1,212.00	583.03	8,866.43	11,407.77	14,713.67	758.75	—	1,787.88
WALTHAM,	3,558.00	173.84	9,448.30	8,832.17	8,434.85	1,332.14	333.00	4,179.28
CHOPPE,	239.39	105.04	13,354.88	7,566.26	3,517.55	3,060.92	60.00	1,406.07
REVERE,	4,000.00	456.57	12,221.29	9,359.80	12,015.43	1,098.75	630.00	2,624.78
GLoucester,	3,792.60	146.72	12,483.50	10,120.13	4,918.20	1,098.75	—	1,145.05
BEVERLY,	1,779.60	200.29	8,118.72	6,736.60	4,086.95	40.87	557.00	741.26
NORTH ADAMS,	1,202.33	—	9,544.45	9,823.72	8,269.75	—	—	952.18
NORHATTON,	3,033.00	12.00	10,028.94	8,334.08	7,554.96	415.90	—	478.08
LEMINSTER,	4,123.25	34.30	7,387.97	7,231.84	3,286.66	—	—	367.11
MELROSE,	587.00	52.00	8,394.99	7,485.40	6,339.58	197.75	—	532.26
WOBURN,	60.00	52.00	5,642.51	4,887.15	8,651.58	1,135.45	200.00	643.14
NEWBURYPORT,	178.00	—	4,590.50	3,408.02	1,915.33	124.43	—	214.32
MARLBOROUGH,	2,502.15	21.14	4,610.08	4,252.19	2,405.69	353.14	—	291.48
35 Cities,	\$58,090.31	\$17,447.05	\$1,187,678.70	\$799,724.93	\$997,414.71	\$96,971.80	\$48,336.01	\$178,593.33

TABLE VII. — *Maintenance of Departments — Continued.*
8. Libraries.

CITIES.	Population of 1915	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON,	745,439	\$417,332.88	\$262,869.13	\$47,550.50	\$35,126.09	\$22,728.70	\$26,316.67	\$22,741.73
WOCESTER,	162,697	74,531.95	41,602.27	16,953.11	4,725.80	3,465.10	3,618.72	4,266.95
FALL RIVER,	34,791	34,476.71	19,113.01	5,463.54	1,904.06	2,732.17	1,224.77	1,224.77
NEW BEDFORD,	109,568	44,192.55	23,460.43	8,950.63	2,865.84	771.66	2,803.41	2,803.41
CAMBRIDGE,	36,419.01	21,263.06	12,463.06	7,415.50	1,822.23	1,839.81	2,110.08	1,946.33
LOWELL,	107,973	23,402.76	12,533.57	5,747.95	962.51	1,128.96	166.75	2,562.72
SPRINGFIELD,	102,971	24,111.79	17,273.72	5,579.14	1,318.61	2,327.15	1,190.02	1,741,11.79
LYNN,	86,803	29,717.73	12,103.40	3,867.81	1,802.34	1,546.07	1,007.35	2,926.09
LAWRENCE,	80,269	24,481.06	12,140.08	3,867.81	1,802.34	1,546.07	1,007.35	2,926.09
SOMERVILLE,	86,983	25,783.06	12,140.08	3,867.81	1,802.34	1,546.07	1,007.35	2,926.09
BROCKTON,	62,583	25,308.39	12,592.36	5,732.63	1,759.81	2,505.54	1,169.85	2,917.77
HOLYOKE,	60,000	25,308.39	12,592.36	5,732.63	1,759.81	2,505.54	1,169.85	2,917.77
MAVERICK,	49,450	23,675.75	10,837.02	5,767.33	1,128.79	1,560.87	2,234.63	2,158.11
MAIDEN,	48,907	23,675.75	10,837.02	5,767.33	1,128.79	1,560.87	2,234.63	2,158.11
CHELSEA,	43,426	20,078.15	10,961.41	1,314.87	1,372.32	1,139.90	637.81	2,462.77
NEWTON,	43,113	36,312.72	17,287.40	9,431.11	1,137.21	1,139.90	3,624.83	2,892.47
QUINCY,	40,674	20,610.86	11,892.31	4,215.01	602.91	1,182.72	1,569.85	1,148.06
FITZBURG,	39,656	9,775.94	5,591.28	2,303.51	346.10	696.68	599.94	1,11,000.00
WATERBURY,	39,607	11,000.00	5,591.28	2,303.51	346.10	696.68	599.94	1,11,000.00
EVERETT,	37,718	9,993.37	4,784.21	2,407.57	593.77	969.37	814.61	429.84
SALEM,	18,220.21	10,961.53	10,961.53	3,012.58	1,028.34	1,546.10	366.84	1,304.82
TAUNTON,	36,161	10,684.06	4,979.18	3,269.85	561.34	1,069.26	322.63	481.80
MEDFORD,	12,530.75	6,035.08	2,915.40	367.01	367.01	668.65	1,480.50	1,074.11
WALTHAM,	14,339.39	6,016.07	3,890.82	2,432.52	749.87	1,803.31	936.81	1,793.98
CHICPEE,	8,329.51	5,302.67	2,578.12	1,069.13	281.15	778.59	534.15	1,012.28
REVERE,	25,178	11.25	6,172.65	2,235.80	11.25	741.85	115.78	482.94
GLoucester,	24,478	12,292.11	6,172.65	2,235.80	428.13	976.95	744.39	1,734.19
BEVERLY,	22,959	7,629.19	3,024.82	2,268.55	193.02	632.02	586.57	324.21
NORTH ADAMS,	22,035	28,003.23	13,044.27	9,149.12	2,034.83	2,051.97	1,063.00	1,260.04
NORTHAMPTON,	21,654	8,012.02	3,607.32	2,056.48	554.32	798.65	175.06	820.19
ATLEBORO,	18,480	6,367.87	3,348.58	1,323.72	256.28	538.01	901.28	901.28
LEOMINSTER,	17,646	7,629.41	3,426.71	2,504.11	385.10	506.37	398.00	407.12
MELROSE,	16,880	9,314.33	4,046.21	1,868.63	373.79	725.19	644.97	1,055.54
WOBURN,	16,410	7,026.84	4,327.71	1,993.06	462.01	549.24	259.19	259.19
NEWBURYPORT,	15,311	5,367.48	3,187.81	1,094.74	235.78	387.66	273.01	188.48
MAHARBOUGH,	15,250	5,367.48	3,187.81	1,094.74	235.78	387.66	273.01	188.48
38 Cities,	2,581,280	\$1,152,776.91	\$602,719.84	\$187,807.11	\$87,189.67	\$65,237.09	\$63,452.62	\$166,370.58

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1915	A TOTAL EXPENSES	B General Administra- tion	C. PARKS AND GARDENS		D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS		Band Con- certs, etc.
				Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	
BOSTON.	745,439	\$1,227,664.48	\$42,635.62	\$416,153.84	\$433,908.80	\$147,194.22	\$138,033.50	\$11,857.32	\$2,152.90	\$35,728.28
WORCESTER.	162,697	78,177.47	3,502.54	53,731.97	—	17,942.35	1,733.07	3,470.08	500.00	1,300.00
FALL RIVER.	124,791	28,963.76	—	20,982.97	—	2,708.68	4,151.76	—	—	2,367.72
NEW BEDFORD.	109,568	38,823.28	—	28,887.08	—	3,784.44	1,801.83	1,433.48	290.01	1,789.57
CAMBRIDGE.	108,822	86,544.47	3,657.11	17,016.77	43,470.39	16,506.66	2,979.76	1,482.74	1,139.23	556.25
LOWELL.	107,978	18,949.62	2,448.87	11,029.46	—	1,999.75	751.45	1,690.70	—	2,930.78
SPRINGFIELD.	102,971	103,990.64	4,706.48	73,109.51	—	20,947.94	2,979.76	2,592.11	827.10	1,561.78
LYNN.	95,803	85,135.80	—	22,380.26	38,845.30	16,808.80	1,743.30	2,408.65	—	683.98
LAWRENCE.	90,259	24,709.69	—	15,785.36	—	4,963.90	—	500.00	—	677.02
SOMERVILLE.	86,854	52,414.67	—	10,505.37	33,257.61	5,724.41	1,743.30	—	—	—
BROCKTON.	62,288	8,530.87	—	4,998.68	—	2,855.17	—	—	—	—
HOLYOKE.	60,816	29,977.47	1,727.73	14,516.01	—	10,666.57	1,260.39	534.50	—	664.83
HAVERTHILL.	49,450	12,893.25	8,992.21	8,992.21	—	1,351.10	—	157.38	—	700.00
MALDEN.	48,907	30,201.21	1,487.73	3,708.25	17,942.69	218.00	—	218.00	—	—
CHELSEA.	43,426	18,834.79	—	2,985.90	15,384.20	6,144.54	—	454.69	—	—
NEWTON.	43,113	54,470.77	23.63	11,291.90	22,992.56	18,204.91	1,134.86	1,005.00	—	846.54
QUINCY.	40,674	15,546.23	—	1,411.78	12,427.87	2,795.41	877.54	—	—	5.00
FITCHBURG.	39,656	10,504.23	—	7,339.58	—	1,949.40	1,086.05	202.50	—	1,012.75
PITTSFIELD.	39,607	8,036.78	—	4,522.45	—	1,878.28	358.36	500.00	—	550.00
EVERETT.	37,718	16,660.12	—	4,409.57	13,210.66	551.53	412.61	—	—	—
SALEM.	37,200	10,030.73	600.00	9,693.06	—	3,969.91	—	799.70	—	1,985.15
TAUNTON.	36,161	2,812.36	—	1,265.55	—	720.42	414.39	—	—	412.00
MEDFORD.	30,509	15,139.03	—	3,578.22	10,519.10	42.50	42.50	—	—	594.50
WALTHAM.	30,154	18,203.77	404.71	2,023.91	12,530.63	2,376.27	258.49	—	—	214.77
CHICOPEE.	30,138	2,496.62	—	960.18	—	1,536.44	—	—	—	122.73
REVERE.	25,178	8,336.83	—	879.87	7,334.23	—	217.50	—	—	252.00
GLOUCESTER.	24,478	2,021.20	—	1,240.01	—	49.69	—	262.00	—	—
BEVERLY.	22,959	5,489.99	—	1,971.08	—	3,079.51	—	439.40	—	—
NORTH ADAMS.	22,035	305.27	—	305.27	—	—	—	—	—	—
NORTHAMPTON.	21,654	1,695.47	—	741.47	—	300.00	—	100.00	—	554.00
ATTLEBORO.	18,480	4,343.97	—	3,600.48	—	257.77	—	485.72	—	—
LEOMINSTER.	17,646	1,116.17	—	616.17	—	—	—	505.00	—	500.00
MELROSE.	16,880	10,705.17	183.89	3,265.81	6,305.23	40.25	374.99	168.00	—	40.00
WOBURN.	16,410	7,786.55	—	1,223.58	6,003.40	361.57	—	103.00	—	39.00
NEWBURYPORT.	15,311	2,698.68	—	1,241.43	—	549.96	—	907.29	—	—
MARLBOROUGH.	15,250	1,363.03	—	1,056.08	—	241.95	—	—	—	65.00
36 Cities,	2,581,280	\$2,050,613.44	\$61,378.31	\$766,520.66	\$674,133.17	\$298,451.80	\$157,218.74	\$31,586.87	\$4,969.24	\$55,343.65

TABLE VII. — *Maintenance of Departments — Continued.*
10. Pensions.

CITIES.	Population of 1915	A				B. DEPARTMENTAL				C	D
		TOTAL EXPENSES				Police	Fire	Highways	Schools	All Other	
BOSTON.	745,439	\$654,048.87	\$166,429.41	\$177,193.46	\$48,985.77	\$137,842.69	\$79,171.06				\$3,026.15
WORCESTER.	162,697	223,390.00	13,645.98	3,842.36	2,734.62	1,415.29	1,164.07				
TALLMADGE.	124,701	4,550.87	3,550.87	1,000.00							
NEW BEDFORD.	109,568	6,492.65	2,421.17	1,148.16	1,078.14						
CAMBRIDGE.	108,822	52,624.57	8,395.75	16,794.46	8,924.28						
LAUREL.	107,978	13,894.44	7,498.04	5,157.99	836.75						
SPRINGFIELD.	102,971	7,017.18	2,634.57	3,371.22	1,011.39						
LYNN.	95,803	21,431.74	7,777.77	4,439.10	954.67						
LAWRENCE.	90,259										
SOMERVILLE.	86,854	15,657.04	6,306.44	3,727.92	2,807.51						
BROCKTON.	62,288	5,623.05	569.89	622.44	3,110.41						
HOLYOKE.	60,816	4,350.64	1,866.36	1,749.60	734.68						
HAYVERHILL.	49,450	3,691.92	2,121.11	1,570.81							
MALDEN.	48,907	5,483.78	600.00	3,111.50	797.28						
CHELSEA.	43,426	7,415.33	1,639.50	2,676.02	1,044.16						
NEWTON.	43,113	8,175.33	2,950.00	19.53	4,669.63						
QUINCY.	40,674	2,305.53	600.00	539.07	798.41						
FITCHBURG.	39,656	3,504.02	1,122.90	1,472.17							
PITTSFIELD.	39,607	3,431.00	2,092.00	616.80	697.48						
EVERETT.	37,718	3,786.14	1,163.38	1,308.48	1,308.48						
SALEM.	37,200	10,938.82	2,744.63	3,155.40	1,681.26						
TAUNTON.	36,161										
MEDFORD.	30,509	1,500.00	1,500.00								
WALTHAM.	30,154	5,725.50	2,015.85		2,475.06						
CHICOPEE.	30,138										
REVERE.	25,178	1,120.23	524.88	595.35							
GLOUCESTER.	24,478	1,308.25	327.25	480.50							
BEVERLY.	22,959	3,370.42	1,494.50	958.84	244.58						
NORTH ADAMS.	22,035										
NORTHAMPTON.	21,654	427.51	427.51								
ATTLEBORO.	18,480										
LEONISTON.	17,646	96.26			96.26						
MELROSE.	16,880	547.20	200.00								
WOBURN.	16,410	3,600.81	2,470.50	450.00							
NEWBURYPORT.	15,311										
MARLBOROUGH.	15,250	1,114.68	1,114.68								
36 Cities.	2,331,280	\$876,623.78	\$246,004.94	\$233,421.03	\$85,254.51	\$150,659.63	\$86,602.47				\$5,169.40

¹ Includes \$6,985.60 for Other Enterprises.

² Other Enterprises.

³ Includes \$250.11 for Other Enterprises.

TABLE VII. — Maintenance of Departments — Concluded.
11. Unclassified.

CITIES.	Population of 1915	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drink- ing Fountains	G All Other
BOSTON,	745,439	\$177,415.11	\$51,509.30	\$36,233.33	\$10,043.00	\$56.45	\$3,542.62	\$70,030.41
WORCESTER,	162,697	20,902.27	9,797.18	3,578.39	954.37	150.00	1,988.03	4,434.30
MILL RIVER,	124,791	23,284.76	10,782.87	2,053.40	1,077.29	—	—	9,371.20
NEW BEDFORD,	109,568	7,335.06	3,059.42	1,509.00	1,099.80	200.00	—	1,166.84
CAMBRIDGE,	108,822	9,364.05	3,627.08	—	1,200.00	156.00	623.64	3,756.73
DORCHESTER,	107,978	13,249.24	5,027.96	—	1,550.00	50.00	—	6,021.68
SPRINGFIELD,	102,971	15,886.34	9,124.57	3,242.26	1,800.00	—	245.22	2,474.29
LYNN,	95,803	16,994.70	5,236.07	142.38	1,290.00	200.00	—	2,908.05
LAWRENCE,	80,559	16,366.74	6,744.38	140.52	1,456.00	—	1,117.05	9,876.05
SOMERVILLE,	62,583	9,430.74	4,252.58	1,489.57	753.00	—	—	3,263.99
BROCKTON,	62,583	8,453.66	—	1,327.96	—	—	—	—
HOLYOKE,	60,816	8,014.98	5,495.72	1,639.70	595.00	—	66.80	653.84
HAVERHILL,	49,455	8,014.98	9,889.34	—	550.00	—	—	17.58
MALDEN,	48,907	9,205.84	2,970.00	420.29	530.00	611.70	—	250.00
CHelsea,	43,496	9,205.84	5,213.78	673.09	550.00	—	—	2,768.97
NEWTON,	43,113	27,871.78	1,708.04	2,043.48	606.33	—	—	23,508.93
QUINCY,	40,674	3,271.00	2,132.04	588.52	500.00	—	—	—
FITCHBURG,	39,656	5,246.38	1,458.34	1,990.36	575.00	50.00	—	1,088.18
PITTSFIELD,	39,607	18,514.13	2,148.81	1,074.36	300.00	125.50	—	14,940.96
EVERETT,	37,718	3,092.61	1,000.00	623.20	500.00	50.00	367.00	482.61
SALEM,	37,200	9,042.38	1,825.79	756.52	850.00	119.80	—	5,525.07
TAUNTON,	35,161	2,067.98	1,802.02	567.28	450.00	85.00	—	188.68
MEDFORD,	30,509	3,024.63	1,855.63	500.00	468.00	—	150.00	51.00
WALTHAM,	30,154	7,286.57	1,650.00	993.15	440.00	66.40	—	5,137.02
CHICOPPEE,	30,138	2,045.25	287.45	832.80	425.00	—	—	500.00
REVERE,	25,178	7,851.56	2,842.80	439.20	250.00	—	—	4,319.56
GLOUCESTER,	24,478	2,994.44	795.00	798.13	500.00	—	—	901.31
BEVERLY,	22,959	3,998.08	1,035.00	1,733.55	500.00	52.23	—	678.20
NORTH ADAMS,	22,035	3,400.72	1,658.61	835.21	475.00	—	—	1,431.90
NORTHAMPTON,	21,654	4,022.56	729.50	1,487.85	250.00	—	—	1,377.36
ATTLEBORO,	18,480	2,955.20	—	1,030.37	350.00	177.85	—	1,574.83
LEOMINSTER,	17,646	1,501.40	175.00	612.12	335.00	—	—	379.28
MELROSE,	16,880	2,245.64	—	475.73	316.92	—	—	1,452.99
WOBURN,	16,410	2,095.36	125.00	880.89	450.00	—	—	639.47
NEWBURYPORT,	15,311	4,670.16	1,620.16	500.00	300.00	115.00	—	2,135.00
MARLBOROUGH,	15,250	2,838.80	1,488.90	575.58	400.00	—	274.32	100.00
36 Cities,	2,581,280	\$454,842.57	\$153,862.66	\$72,612.31	\$31,962.71	\$2,265.93	\$8,374.68	\$185,764.28

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1915	A. PUBLIC SERVICE ENTERPRISES							B	C	
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		ALL OTHER					
				Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous	
BOSTON,	745,439	\$1,557,484.43	-	-	\$707,146.58	\$327,090.88	\$17,335.41	\$358.04	-	\$91,236.27	\$3,229.59
WORCESTER,	162,697	101,808.20	-	-	101,241.62	-	-	566.58	-	26,509.37	17.50
FALL RIVER,	124,791	104,501.60	-	-	102,964.43	-	-	590.04	\$947.13	33,981.90	-
NEW BEDFORD,	109,668	117,533.02	-	-	116,554.37	-	-	-	978.63	33,460.22	-
CAMBRIDGE,	188,822	184,209.91	-	-	184,209.91	-	-	-	-	22,037.13	-
LOWELL,	102,578	146,210.08	-	-	145,402.18	-	-	807.90	-	11,378.90	-
SPRINGFIELD,	106,803	208,197.76	-	-	208,197.76	-	-	-	-	-	-
LYNN,	96,803	180,316.07	-	-	180,316.07	-	-	-	-	-	100.00
LAWRENCE,	90,259	99,809.69	-	-	99,809.69	-	-	-	-	41,533.13	2,472.50
SOMERVILLE,	82,288	75,844.64	-	-	54,200.66	21,643.98	-	-	-	15,193.98	-
BROCKTON,	68,880	68,880.89	-	-	68,880.89	-	-	-	-	-	-
HOLYOKE,	60,816	568,000.03	1 \$476,209.94	-	91,790.09	-	-	-	6,120.31	-	-
HAVERHILL,	49,450	51,621.72	-	-	51,568.92	-	-	52.80	478.87	-	-
MALDEN,	48,907	41,598.75	-	-	32,326.72	9,272.03	-	-	16,280.68	160.00	-
CHELSEA,	43,428	27,464.28	-	-	17,250.31	10,210.67	-	-	231.42	-	-
NEWTON,	43,113	49,905.79	-	-	48,602.53	1,211.53	91.73	-	967.89	64.00	-
QUINCY,	40,674	49,007.39	-	-	38,923.12	10,084.27	-	-	9,750.45	559.71	-
FITCHBURG,	39,656	42,602.27	-	-	42,602.27	-	-	-	13,013.01	51.47	-
PITTSFIELD,	39,607	24,892.35	-	-	24,163.43	9,557.29	-	728.92	-	-	-
EVERETT,	37,718	26,966.40	-	-	17,409.11	-	79.99	572.33	10,106.18	239.97	-
SALMON FALLS,	36,201	48,998.11	-	-	48,345.79	-	-	-	6,499.37	-	-
MALDEN,	36,201	171,600.32	128,617.61	-	42,982.71	-	-	-	10,228.32	-	-
MEDFORD,	30,509	21,451.78	-	-	15,773.36	5,681.42	-	-	13,096.31	-	-
WALTHAM,	30,154	27,164.15	-	-	26,758.45	-	-	405.70	4,783.35	-	-
CHICOPEE,	30,138	141,091.64	107,094.99	-	33,996.65	-	-	-	-	-	-
REVERE,	25,178	29,746.38	-	-	23,956.91	5,789.47	-	-	654.28	8.85	-
GLOUCESTER,	24,478	31,536.87	-	-	31,408.62	-	-	-	7,823.79	-	-
BEVERLY,	22,959	26,200.17	-	-	26,200.17	-	-	794.98	5,738.88	145.50	-
NORTH ADAMS,	22,035	10,651.88	-	-	9,856.90	-	-	-	1,872.50	979.88	-
NORTHAMPTON,	21,654	31,074.89	-	-	31,074.89	-	-	-	-	-	-
ATTLEBORO,	18,480	17,053.45	-	-	17,053.45	-	-	-	4,110.20	8,103.74	-
LEOMINSTER,	17,646	9,159.31	-	-	9,151.21	-	-	8.10	6,255.21	-	-
MELROSE,	16,880	18,422.95	-	-	14,708.77	3,710.18	-	4.00	296.69	-	-
WOBURN,	16,410	34,551.66	-	-	34,551.66	-	-	-	910.14	-	-
NEWBURYPORT,	15,311	16,016.63	-	-	15,771.81	-	-	-	244.82	-	-
MARLBOROUGH,	15,250	14,195.66	-	-	14,195.66	-	-	-	-	-	-
36 Cities,	2,581,280	\$4,376,774.12	\$711,922.54	\$2,730,347.67	\$404,251.72	\$17,507.13	\$4,889.39	\$2,054.03	\$406,476.25	\$8,280.39	-
									\$505,801.64		

1 Includes \$213,783.49 for gas.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
BOSTON,	\$23,120,572.04	\$1,123,352.52	\$4,763,120.30	\$2,459,396.17	\$2,435,315.55	\$2,035,350.09
WORCESTER,	3,572,583.17	156,291.58	634,387.66	332,729.99	515,508.74	355,181.71
FALL RIVER,	2,036,278.84	101,711.40	392,690.67	194,925.80	242,169.98	188,106.80
NEW BEDFORD,	2,057,032.97	140,383.44	387,631.60	260,298.95	246,560.61	163,584.46
CAMBRIDGE,	2,492,077.44	147,769.58	421,990.56	316,798.54	244,371.36	37,868.94
LOWELL,	1,829,169.96	132,545.99	378,072.64	172,527.02	252,166.57	173,274.54
SPRINGFIELD,	2,902,702.23	151,803.32	591,638.91	326,085.88	389,855.02	36,109.10
LYNN,	1,822,508.73	114,917.88	307,310.25	195,985.07	183,949.92	21,666.16
LAWRENCE,	1,518,580.86	88,315.09	273,033.35	205,502.26	183,219.49	109,680.47
SOMERVILLE,	1,437,187.38	81,912.33	219,692.14	212,710.31	143,994.74	12,689.31
BROCKTON,	1,233,652.45	78,040.97	252,694.33	212,710.31	144,026.40	104,523.71
HOLYOKE,	1,233,652.45	86,965.72	265,134.75	200,595.83	105,636.23	72,278.84
HAYVERHILL,	1,745,501.02	915,203.01	265,134.75	140,872.61	143,994.74	78,086.42
MALEN,	887,661.21	59,663.05	150,562.34	86,104.57	124,866.12	101,417.77
CHelsea,	723,459.34	42,809.68	154,330.46	98,429.33	106,949.36	5,349.75
NEWTON,	1,456,251.82	52,688.76	262,887.92	63,523.89	76,182.65	37,022.68
QUINCY,	798,239.81	84,079.60	151,514.91	139,440.48	121,181.44	12,800.31
FITCHBURG,	845,438.28	50,023.86	142,120.85	89,908.76	55,787.05	6,166.76
PITTSFIELD,	693,353.14	45,932.29	110,547.81	83,011.51	131,279.19	9,015.33
EVERETT,	662,290.03	44,736.23	112,299.84	59,896.34	105,067.70	16,004.79
SALEM,	821,537.33	52,666.09	154,590.47	61,235.16	65,447.61	29,705.00
TAUNTON,	718,992.93	41,936.47	121,588.24	33,186.95	115,682.85	49,049.92
MEDFORD,	525,196.96	40,077.49	82,242.11	46,197.84	67,849.13	71,766.80
WALTHAM,	564,913.02	38,159.16	110,588.13	51,446.14	62,269.19	19,753.68
CHICOPEE,	570,959.33	33,589.90	90,594.84	58,532.80	70,981.66	8,275.34
REVERE,	451,990.39	39,189.70	87,226.88	42,021.06	43,349.73	11,357.74
GLOUCESTER,	566,041.05	41,765.30	105,022.09	42,021.06	51,894.51	4,166.03
BEVERLY,	34,320.62	34,320.62	95,224.12	22,057.30	85,219.73	3,152.37
NORTH ADAMS,	321,889.27	26,231.79	49,101.22	20,660.44	193,308.55	21,619.16
NORTHAMPTON,	337,451.64	21,434.19	50,931.43	22,462.64	51,908.68	23,861.58
ATTLEBORO,	355,580.63	29,184.83	67,526.85	15,672.69	86,376.41	22,678.79
LEOMINSTER,	302,257.46	22,850.05	57,368.23	13,614.87	64,524.50	5,287.85
MELROSE,	32,974.01	32,974.01	45,912.94	14,066.80	92,248.15	5,126.25
WOBURN,	312,233.30	28,691.89	45,275.00	14,985.60	71,914.32	14,085.39
NEWBURYPORT,	15,235.13	15,235.13	43,587.84	12,289.33	32,094.57	7,191.42
MARLBOROUGH,	206,916.69	18,000.72	50,935.55	16,205.94	35,318.37	10,699.41
36 Cities,	\$60,125,572.28	\$3,349,475.45	\$11,352,251.26	\$6,219,750.23	\$7,082,706.79	\$4,601,245.37
						\$840,293.51

TABLE IX — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON.	\$5,950,741.96	\$417,332.88	\$1,227,604.48	\$654,048.87	\$177,415.11	\$1,557,484.43	\$91,236.27	\$3,229.59
WORCESTER.	1,214,674.25	74,531.95	78,177.47	23,390.00	20,902.27	101,808.20	26,509.37	17.50
FALL RIVER.	677,215.79	34,476.71	26,963.76	4,550.87	23,284.76	104,501.60	25,981.90	—
NEW BEDFORD.	572,536.01	44,192.55	36,823.28	6,492.65	7,335.06	117,633.02	36,460.22	—
CAMBRIDGE.	758,794.03	36,419.01	86,544.47	52,624.57	7,335.06	184,209.91	22,037.13	—
LOWELL.	493,389.00	23,402.76	18,949.62	13,894.44	13,249.24	146,210.08	11,378.90	—
SPRINGFIELD.	982,875.04	74,111.79	103,990.64	7,017.18	15,886.34	209,197.76	—	100.00
LYNN.	475,992.22	29,717.73	85,135.80	21,431.74	8,994.70	180,316.07	41,533.13	2,472.50
LAWRENCE.	475,795.11	24,709.69	52,414.67	—	16,368.10	99,809.69	15,193.98	—
SOMERVILLE.	485,167.64	45,785.60	52,414.67	15,657.04	9,430.74	75,844.64	6,120.31	—
BROCKTON.	429,805.30	25,818.18	8,530.87	5,623.05	3,463.66	68,880.89	—	—
HOLYOKE.	356,558.57	16,000.00	26,977.47	4,350.64	8,514.26	568,000.03	—	160.00
HAVERHILL.	283,832.07	23,676.75	12,893.25	3,691.92	8,011.62	51,621.72	478.87	—
MALDEN.	286,021.23	23,182.16	30,201.21	5,483.78	3,379.29	41,698.75	16,280.68	231.42
CHELSEA.	228,961.98	9,078.55	18,834.79	7,415.33	9,205.84	27,464.28	—	—
NEWTON.	431,115.17	36,312.72	54,470.77	8,175.33	27,871.78	49,905.79	987.89	64.00
QUINCY.	262,477.50	20,610.86	18,546.23	2,305.53	3,271.00	49,007.39	9,750.45	559.71
FITCHBURG.	218,047.98	9,775.94	10,504.23	3,504.02	5,246.38	42,602.27	13,013.01	51.47
PITTSFIELD.	287,789.24	11,000.00	8,036.78	3,431.00	18,514.13	24,892.35	—	—
EVERETT.	244,312.52	9,999.37	19,030.12	3,786.14	3,092.61	26,966.40	9,055.18	—
SALEM.	206,296.61	18,220.21	16,660.73	10,938.82	9,042.38	48,698.11	10,106.18	—
TAUNTON.	190,209.38	10,684.06	2,812.36	—	2,067.93	171,600.32	6,499.37	—
MEDFORD.	137,255.50	12,530.75	15,139.03	1,500.00	3,024.03	21,454.78	10,228.32	—
WALHAM.	155,113.96	14,339.39	18,293.77	6,725.50	7,286.57	27,164.15	13,096.31	—
CHICOPEE.	185,432.55	8,929.51	2,496.62	—	2,045.25	141,091.64	4,783.35	—
REVERE.	155,343.56	5,302.67	8,336.83	1,120.23	7,851.56	29,746.38	654.28	8.85
GLOUCESTER.	163,802.03	11.25	—	1,308.25	2,894.44	31,536.87	7,823.79	—
BEVERLY.	187,551.53	12,292.11	5,489.99	3,370.42	3,998.98	26,200.17	5,738.98	—
NORTH ADAMS.	118,890.82	7,629.19	3,95.27	—	3,400.72	10,651.88	—	—
NORTHAMPTON.	140,469.67	28,603.23	1,695.47	427.51	4,022.56	31,074.89	1,872.50	145.50
ATTLEBORO.	113,065.48	8,012.02	4,343.97	96.26	2,865.20	17,053.49	4,110.20	979.88
LEOMINSTER.	97,241.37	6,367.87	10,716.17	—	1,591.40	18,459.31	4,103.74	—
MELROSE.	111,652.32	7,629.41	10,709.17	3,600.51	2,545.33	23,456.66	9,255.21	—
ANDOVER.	89,772.98	9,314.33	7,739.58	—	2,676.18	3,555.66	206.69	—
NEWBURYPORT.	91,536.43	7,626.84	2,698.58	1,114.68	2,838.80	16,016.63	910.14	—
MARLBOROUGH.	76,748.24	5,567.48	1,363.03	—	—	14,195.66	—	—
35 Cities,	\$17,354,481.15	\$1,152,776.91	\$2,050,613.44	\$876,623.78	\$454,842.57	\$4,376,774.12	\$406,476.25	\$3,260.39

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I All Other
							Sewer	Park	Water		
BOSTON,	\$6,007,267.49	\$66,476.71	\$3,311,240.34	—	\$1,028,832.46	\$4,730.00	\$103,537.51	\$995,884.21	\$1,110,203.47	\$4,342.79	—
WORCESTER,	566,838.32	27,083.04	332,426.16	—	207,323.90	—	—	—	—	72	—
FALL RIVER,	32,763.83	262,432.94	262,432.94	—	54,623.00	—	—	—	—	21.00	—
NEW BEDFORD,	32,692.36	32,692.36	32,692.36	\$1,604.10	79,960.00	340.00	—	—	—	40.00	—
CAMBRIDGE,	552,733.83	32,692.36	338,911.95	—	86,232.75	262.50	52,150.52	40,767.41	—	—	\$427.03
LOWELL,	27,807.59	39,003.27	32,473.64	1,568.00	38,738.88	—	—	—	—	801.77	1,379.20
SPRINGFIELD,	373,872.22	23,433.53	32,473.64	—	79,960.00	—	—	—	—	—	—
LYNN,	275,553.01	23,433.53	130,013.84	—	87,373.75	—	—	17,635.39	—	—	—
LAWRENCE,	138,514.93	33,412.38	125,702.55	—	28,840.00	—	—	—	—	2,451.42	—
SOMERVILLE,	208,378.63	24,002.72	64,534.65	—	69,016.87	—	28,947.67	13,547.76	74,053.98	2,442.85	—
ROCKTON,	170,261.61	19,190.60	77,459.86	—	57,437.50	140.00	—	—	—	171.28	—
HAYDENE,	154,869.82	18,618.46	68,606.00	—	25,240.00	—	—	—	—	75.50	—
HAVERHILL,	102,530.96	14,607.96	70,228.11	—	6,175.00	—	—	—	—	—	—
MALDEN,	167,009.70	16,392.44	85,909.68	—	3,200.00	—	17,875.26	7,080.58	31,795.09	—	—
NEWTON,	258,819.68	12,600.44	138,840.68	—	46,057.50	—	11,068.38	4,901.34	34,937.76	261.00	—
CHELSEA,	156,259.91	17,646.00	56,617.56	—	24,437.25	—	38,760.22	13,425.30	4,145.48	—	—
QUINCY,	104,190.82	11,827.18	68,380.81	90.00	24,282.00	—	18,162.22	4,791.64	34,506.24	—	—
FITCHBURG,	123,879.18	9,750.14	53,671.54	—	60,457.50	—	—	—	—	83	—
PITTSFIELD,	140,300.58	21,159.84	60,192.65	—	8,000.00	—	13,315.17	4,930.83	32,702.09	—	—
EVERETT,	105,375.41	12,776.97	66,491.12	—	28,108.22	—	—	—	—	—	—
SALEM,	110,764.01	7,130.61	51,431.73	—	52,201.67	—	—	—	—	—	—
TAUNTON,	121,827.54	10,779.42	70,126.87	—	6,160.00	—	—	—	—	—	—
MEDFORD,	62,341.95	6,854.99	28,587.50	—	7,117.50	112.00	11,914.37	3,406.82	19,440.06	—	—
WALTHAM,	40,505.21	7,307.88	20,889.83	—	12,307.50	—	13,310.67	6,359.33	—	—	—
CHOPEE,	74,030.59	10,566.09	24,884.38	—	8,742.50	—	—	—	—	—	—
REVERE,	67,651.20	13,087.81	19,333.59	—	35,230.00	—	8,745.67	1,882.20	19,809.75	9.80	—
GLoucester,	62,614.50	9,259.00	42,540.50	—	10,815.00	—	—	—	—	—	—
BEVERLY,	45,505.33	2,381.16	30,314.78	—	3,080.00	—	—	—	—	—	—
NORTH ADAMS,	24,854.05	7,748.93	13,386.72	—	12,809.39	—	—	—	—	—	—
NORTHAMPTON,	55,740.14	6,283.13	26,334.00	—	22,615.00	—	—	—	—	506.01	638.40
LEONISTON,	32,065.29	6,483.54	19,496.75	—	6,080.00	—	—	—	—	—	—
MELROSE,	75,336.54	8,810.95	36,512.73	40.00	6,553.61	—	7,577.81	3,146.37	12,695.07	—	—
WOBURN,	32,542.40	5,661.39	13,437.79	—	5,487.43	—	5,700.12	2,255.67	—	—	—
NEWBURYPORT,	31,033.24	3,862.62	14,650.62	—	13,299.00	—	—	—	—	—	—
MARLBOROUGH,	29,060.24	3,500.12	12,146.62	—	—	114.60	—	—	—	—	—
36 Cities,	\$11,758,013.67	\$595,593.26	\$6,560,882.94	\$3,472.10	\$2,285,767.18	\$5,329.10	\$391,655.69	\$28,014.91	\$1,383,223.89	\$11,124.97	\$2,444.63

DIVISION D.

INDEBTEDNESS.

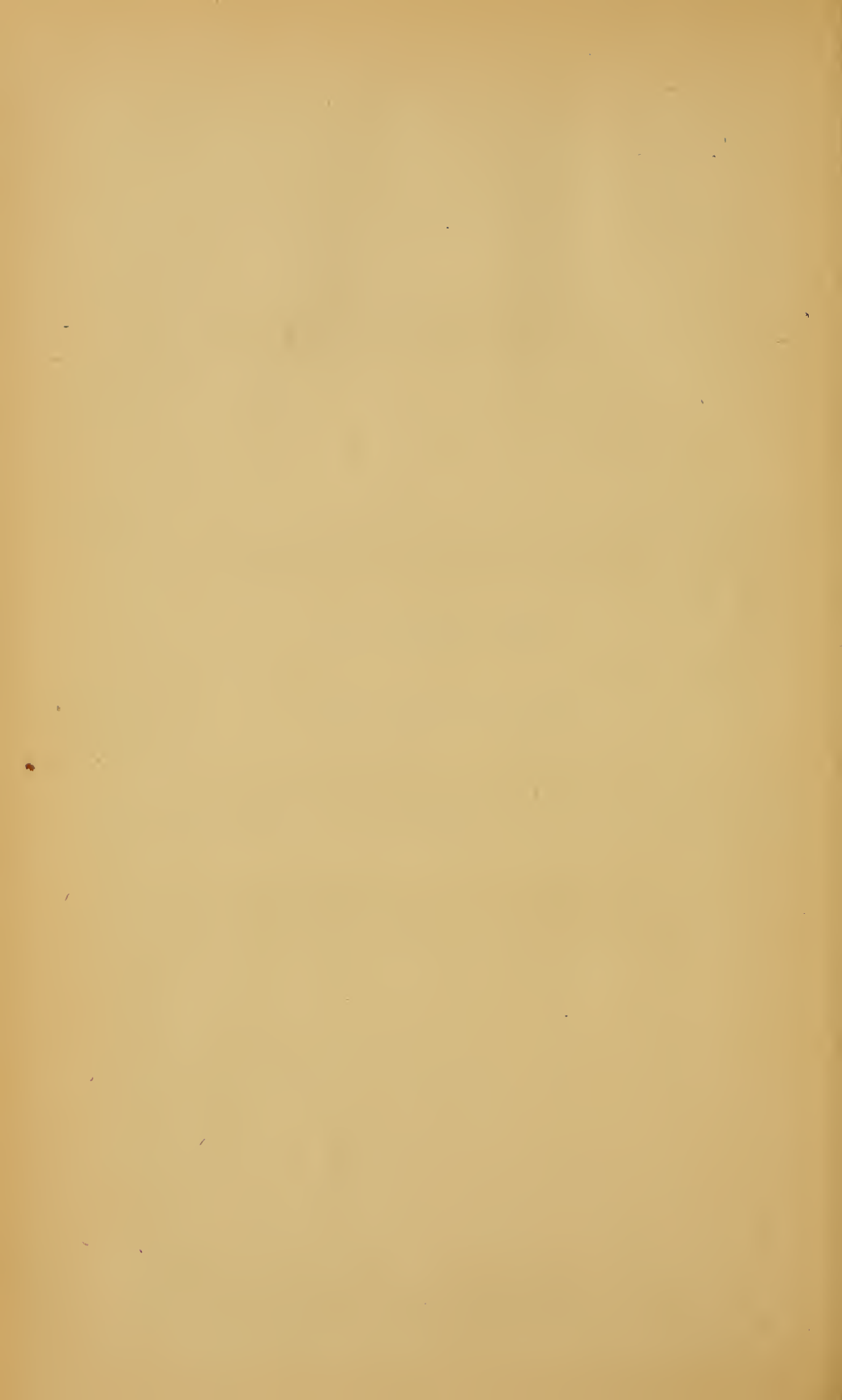


TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1916.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON.	\$124,711,381.00	\$88,480,221.00	—	\$36,088,150.00	\$143,000.00	—	—	—
WORCESTER.	14,302,522.53	8,480,400.00	—	5,905,500.00	—	—	—	\$266,552.53
WALL RIVER.	8,304,750.00	8,304,750.00	—	1,443,000.00	—	—	—	202,899.90
NEW BEDFORD.	10,864,878.08	8,413,243.25	\$26,734.93	1,904,000.00	8,000.00	—	—	4,788.73
CAMBRIDGE.	11,853,128.73	9,549,230.00	25,000.00	1,816,000.00	8,000.00	\$250,000.00	—	—
LOWELL.	5,138,837.60	2,852,887.60	20,200.00	1,479,750.00	—	800,000.00	—	—
SPRINGFIELD.	9,502,106.21	7,015,400.00	—	2,507,000.00	—	—	—	279,706.21
Lynn.	6,181,800.00	3,505,300.00	—	2,723,500.00	—	—	—	—
DANFORTH.	4,732,600.00	3,410,600.00	—	2,773,000.00	—	350,000.00	—	—
SALEM.	2,129,000.00	1,713,000.00	—	16,000.00	—	550,000.00	—	—
ROCKFORD.	4,393,100.00	2,220,400.00	—	1,759,700.00	3,000.00	400,000.00	—	—
BROCKTON.	3,685,000.00	2,040,500.00	—	1,444,500.00	—	400,000.00	—	—
HOLYOKE.	2,541,000.00	1,795,000.00	—	628,000.00	—	200,000.00	—	—
HAVENHILL.	2,309,900.00	1,798,900.00	—	161,000.00	—	130,000.00	—	—
MAIDEN.	3,011,220.00	2,371,220.00	—	330,000.00	—	310,000.00	—	—
CHelsea.	4,995,361.85	3,464,300.00	—	1,187,000.00	—	250,000.00	—	94,061.85
NEWTON.	2,728,075.00	1,456,575.00	—	594,500.00	2,000.00	675,000.00	—	—
QUINCY.	2,616,800.00	1,599,700.00	—	650,500.00	—	200,000.00	166,600.00	—
FITCHBURG.	2,830,800.00	1,265,500.00	—	1,463,300.00	—	100,000.00	—	—
PRITTSFIELD.	2,026,375.00	1,374,375.00	—	708,000.00	—	448,000.00	—	—
EVERETT.	2,777,500.00	1,744,500.00	—	204,000.00	—	275,000.00	—	—
SALEM.	2,689,020.50	1,266,218.33	—	1,332,500.00	—	60,000.00	2 50,000.00	30,302.17
TAUNTON.	2,549,439.30	2,201,439.30	—	148,000.00	—	200,000.00	—	—
MEFORD.	918,080.00	703,980.00	—	162,000.00	2,100.00	50,000.00	—	—
WALTHAM.	1,049,840.00	528,840.00	—	321,000.00	—	200,000.00	—	—
CHICOPEE.	1,142,625.00	694,625.00	—	241,000.00	—	287,000.00	—	—
REVERE.	1,653,850.00	441,750.00	—	929,000.00	—	233,100.00	—	—
GROUCESTER.	1,411,500.00	1,038,500.00	—	203,000.00	—	110,000.00	—	—
BEVERLY.	1,121,010.00	774,410.00	—	326,600.00	—	20,000.00	—	—
NORTH ADAMS.	488,674.15	327,250.00	1,016.00	80,000.00	—	75,000.00	5 5,408.15	—
NORTHAMPTON.	1,303,700.00	615,200.00	—	588,500.00	—	100,000.00	—	—
ATTLEBORO.	650,900.00	398,900.00	—	152,000.00	—	100,000.00	—	—
LEOMINSTER.	1,191,850.00	826,950.00	—	165,500.00	—	199,400.00	—	—
MELROSE.	554,000.00	317,350.00	—	136,650.00	—	100,000.00	—	—
WOBURN.	757,250.00	375,250.00	—	307,000.00	—	75,000.00	—	—
NEWBURYPORT.	773,371.02	382,456.02	—	328,550.00	2,365.00	60,000.00	—	—
MARLBOROUGH.								
36 Cities.	\$249,974,185.97	\$172,459,250.50	\$78,950.33	\$67,889,700.00	\$168,465.00	\$8,027,500.00	\$472,008.15	\$378,311.39

1 Temporary loan on account of Lake Quinsigamond Bridge.

2 Temporary loan on account of reconstruction of Bridge Street.

3 Includes \$4,408.15 in anticipation of receipts by Smith's Agricultural School and Northampton School of Industries and \$1,000 in anticipation of receipts by Forbes Library.

TABLE XII. — *Relation of Indebtedness to Valuation — 1916.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1916, together with the supplemental assessment of December, 1916, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as those found in Worcester, Salem, and Northampton (see foot-notes on Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt in Table XII.

CITIES.	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1916	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 NEW BEDFORD, .	109,568	7.2	\$113,181,068	\$10,351,978.18	\$2,181,242.97	\$8,170,735.21
2 PITTSFIELD, . .	39,607	6.6	41,139,900	2,730,800.00	-	2,730,800.00
3 NORTH ADAMS, .	22,035	6.5	16,868,745	1,101,010.00	-	1,101,010.00
4 CHELSEA, . . .	43,426	6.3	31,233,160	2,701,220.00	721,728.00	1,979,492.00
5 BROCKTON, . . .	62,288	6.1	56,351,690	3,993,100.00	569,771.68	3,423,328.32
6 SALEM,	37,200	5.5	44,342,300	2,452,500.00	-	2,452,500.00
7 BOSTON,	745,439	5.2	1,617,137,679	124,711,381.00	40,191,781.25	84,519,599.75
8 GLOUCESTER, . .	24,478	5.1	26,647,702	1,370,750.00	-	1,370,750.00
9 CAMBRIDGE, . .	108,822	5.0	132,192,170	11,398,350.00	4,753,461.90	6,644,888.10
10 TAUNTON, . . .	36,161	5.0	27,705,962	2,598,718.33	1,226,733.08	1,371,985.25
11 FITCHBURG, . .	39,656	4.9	42,101,258	2,416,800.00	357,208.16	2,059,591.84
12 HOLYOKE, . . .	60,816	4.9	66,527,383	3,485,000.00	232,002.59	3,252,997.41
13 FALL RIVER, . .	124,791	4.8	113,528,148	8,427,750.00	2,972,977.24	5,454,772.76
14 ATTLEBORO, . .	18,480	4.6	22,263,140	1,203,700.00	175,483.92	1,028,216.08
15 LAWRENCE, . . .	90,259	4.5	83,087,870	4,182,600.00	468,114.06	3,714,485.94
16 LYNN,	95,803	4.5	95,559,120	5,831,800.00	1,570,706.72	4,261,093.28
17 MARLBOROUGH, .	15,250	4.0	11,410,670	713,371.02	251,245.69	462,125.33
18 MEDFORD, . . .	30,509	4.0	33,343,250	2,349,439.30	1,005,946.42	1,343,492.88
19 WORCESTER, . .	162,697	3.9	189,271,723	13,785,900.00	6,373,401.12	7,412,498.88
20 SPRINGFIELD, .	102,971	3.9	201,950,012	9,222,400.00	1,384,110.99	7,838,289.01
21 CHICOPEE, . . .	30,138	3.7	22,836,580	849,840.00	2,097.76	847,742.24
22 NEWBURYPORT, .	15,311	3.7	12,810,379	682,250.00	209,603.42	472,646.58
23 REVERE,	25,178	3.7	23,772,950	875,625.00	-	875,625.00
24 HAVERHILL, . .	49,450	3.4	47,778,613	2,421,000.00	781,649.35	1,639,350.65
25 EVERETT,	37,718	3.3	33,718,950	1,578,375.00	462,580.34	1,115,794.66
26 QUINCY,	40,674	3.3	62,789,130	2,053,075.00	-	2,053,075.00
27 WOBURN,	16,410	3.2	14,036,453	454,000.00	-	454,000.00
28 LOWELL,	107,978	3.1	94,503,423	4,358,837.60	1,418,638.59	2,940,199.01
29 MALDEN,	48,907	3.0	44,012,091	1,959,900.00	621,702.07	1,338,197.93
30 MELROSE,	16,880	2.9	20,647,150	992,450.00	402,950.11	589,499.89
31 NEWTON,	43,113	2.7	89,546,060	4,651,300.00	2,231,327.73	2,419,972.27
32 LEOMINSTER, . .	17,646	2.5	13,924,330	550,900.00	206,366.03	344,533.97
33 BEVERLY,	22,959	2.4	48,239,238	1,301,500.00	156,937.92	1,144,562.08
34 SOMERVILLE, . .	86,854	2.2	79,445,729	1,729,000.00	-	1,729,000.00
35 NORTHAMPTON, .	21,654	2.1	19,609,980	408,266.00	-	408,266.00
36 WALTHAM, . . .	30,154	1.3	32,316,650	868,080.00	455,699.10	412,380.90
36 Cities,	2,581,280	4.7	\$3,625,830,656	\$240,762,966.43	\$71,385,468.21	\$169,377,498.22

TABLE XIII. — *Debt Transactions for 1916 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 25, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting \$40,000 of water bonds in the city of Pittsfield.

CITIES.	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders		General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON,	\$3,958,250.00	\$1,808,000.00	\$7,000,000.00	-	-		\$4,357,400.00	\$368,500.00	-	\$7,000,000.00	-	-
FALMOUTH,	426,000.00	300,000.00	3,960,000.00	-	\$266,552.53		513,525.00	397,500.00	-	3,960,000.00	-	\$193,229.14
FALL RIVER,	31,000.00	-	2,150,000.00	-	-		467,500.00	7,000.00	-	2,240,000.00	-	-
NEW BEDFORD,	823,243.25	-	2,250,000.00	-	202,899.90		536,045.18	22,000.00	\$1,000.00	2,250,000.00	-	221,799.41
CAMBRIDGE,	462,000.00	-	1,900,000.00	-	4,788.73		423,900.00	685,000.00	-	1,900,000.00	-	-
LOWELL,	55,000.00	55,000.00	1,400,000.00	-	-		320,717.30	387,700.00	-	1,400,000.00	-	-
SPRINGFIELD,	272,000.00	100,000.00	2,350,000.00	-	279,706.21		254,200.00	84,000.00	-	2,350,000.00	-	192,568.03
LYNN,	343,500.00	-	1,525,000.00	-	-		325,500.00	80,000.00	-	1,475,000.00	-	-
LAWRENCE,	94,200.00	60,000.00	1,450,000.00	\$500,000.00	-		318,600.00	-	-	1,300,000.00	\$800,000.00	-
SOMERVILLE,	294,000.00	-	1,220,000.00	-	-		207,500.00	5,000.00	-	1,320,000.00	-	-
BROCKTON,	593,930.00	30,000.00	1,500,000.00	-	-		237,200.00	72,600.00	500.00	1,550,000.00	-	-
HOLYOKE,	322,000.00	-	950,000.00	-	-		288,000.00	58,500.00	-	1,175,000.00	-	-
HAYDEN,	211,000.00	-	670,000.00	-	-		132,500.00	5,000.00	-	670,000.00	-	-
MALDEN,	91,000.00	-	900,000.00	-	-		90,200.00	34,000.00	-	950,000.00	-	-
NEWTON,	235,000.00	-	615,697.00	-	-		91,540.00	-	-	715,697.00	-	-
QUINCY,	68,000.00	40,000.00	1,000,000.00	-	94,061.85		217,500.00	4,000.00	-	1,000,000.00	-	70,649.64
CHILMARK,	367,625.00	25,000.00	1,175,000.00	-	-		232,500.00	66,500.00	500.00	925,000.00	-	-
FITCHBURG,	128,200.00	150,000.00	1,045,000.00	166,600.00	-		160,419.50	12,000.00	-	1,120,000.00	278,200.00	-
PITTSFIELD,	118,500.00	55,000.00	600,000.00	-	-		168,077.50	122,200.00	-	650,000.00	-	-
EVERETT,	7,000.00	-	598,000.00	-	-		131,790.00	1,000.00	-	549,000.00	-	-
SALEM,	242,000.00	120,000.00	775,000.00	50,000.00	-		133,300.00	38,500.00	-	675,000.00	-	32,086.97
TAUNTON,	84,535.00	15,000.00	475,000.00	-	30,302.17		137,000.00	8,000.00	-	550,000.00	-	-
MEDFORD,	593,950.00	-	450,000.00	-	-		117,800.00	10,000.00	700.00	550,000.00	-	-
WALPHAM,	4,500.00	-	350,000.00	-	-		53,070.00	24,500.00	-	400,000.00	-	-
CHICOPEE,	97,900.00	57,000.00	400,000.00	-	-		86,400.00	26,500.00	-	380,000.00	-	-
REVERE,	150,000.00	1,000.00	347,000.00	-	-		91,544.00	13,000.00	-	245,000.00	-	-
GLoucester,	27,000.00	30,000.00	433,100.00	-	-		86,875.00	55,000.00	-	433,100.00	-	-
BEVERLY,	97,000.00	-	810,000.00	-	-		126,000.00	13,000.00	-	800,000.00	-	-
NORTH ADAMS,	80,000.00	-	220,000.00	-	-		64,825.00	21,350.00	-	200,000.00	-	-
NORTHAMPTON,	61,250.00	-	375,000.00	24,879.99	-		53,000.00	8,000.00	-	400,000.00	24,776.40	241.46
ATTLEBORO,	6,000.00	-	319,300.00	-	-		83,800.00	11,000.00	-	344,300.00	-	-
LEMINSTER,	-	-	275,000.00	-	-		109,000.00	-	-	202,500.00	-	-
MELROSE,	15,000.00	15,000.00	424,000.00	-	-		250,000.00	10,500.00	1,000.00	443,700.00	-	-
WOBURN,	40,200.00	15,300.00	300,000.00	-	-		61,470.00	300,000.00	-	300,000.00	-	-
NEWBURYPORT,	-	-	235,000.00	-	-		17,000.00	22,000.00	-	235,000.00	-	-
MARLBOROUGH,	128,600.00	-	160,000.00	-	-		38,295.05	6,350.00	500.00	160,000.00	-	-
36 Cities,	\$12,642,503.25	\$2,876,300.00	\$39,597,497.00	\$541,479.99	\$878,311.39		\$11,023,533.51	\$2,348,200.00	\$4,200.00	\$39,508,297.00	\$902,976.40	\$711,174.65

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1916.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON, .	\$408,083.69	\$45,371.45	\$362,492.24	\$49,019.29	\$80,334.51	\$223,138.44
WORCESTER, .	75.10	75.10	—	—	—	—
FALL RIVER, .	525.00	525.00	—	—	—	—
NEW BEDFORD, .	1,000.00	1,000.00	—	—	—	—
CAMBRIDGE, .	55,126.74	4,045.13	55,126.74	28,915.75	26,210.99	—
LOWELL, .	—	—	—	—	—	—
SPRINGFIELD, .	—	—	—	—	—	—
LYNN, .	17,320.71	14,101.31	3,219.40	—	3,219.40	—
LAWRENCE, .	—	—	—	—	—	—
SOMERVILLE, .	46,647.77	11,418.71	35,229.06	16,050.53	4,413.20	14,765.33
BROCKTON, .	4,282.08	4,282.08	—	—	—	—
HOLYOKE, .	—	—	—	—	—	—
HAVERHILL, .	2,093.93	2,093.93	—	—	—	—
MALDEN, .	22,118.80	2,600.00	19,518.80	10,419.62	2,773.89	6,325.29
CHELSEA, .	14,319.10	—	14,319.10	6,469.79	883.68	6,965.63
NEWTON, .	14,480.67	—	14,480.67	9,177.33	4,476.84	826.50
QUINCY, .	13,196.71	—	13,196.71	4,301.42	2,015.89	6,879.40
PITCHBURG, .	284.20	284.20	—	—	—	—
PITTSFIELD, .	—	—	—	—	—	—
EVERETT, .	15,290.33	—	15,290.33	7,891.19	879.24	6,519.90
SALEM, .	—	—	—	—	—	—
TAUNTON, .	—	—	—	—	—	—
MEDFORD, .	12,751.06	—	12,751.06	6,606.12	2,269.13	3,875.81
WALHAM, .	4,319.54	—	4,319.54	3,162.41	1,167.13	—
CHESHIRE, .	—	—	—	—	—	—
REVERE, .	9,486.20	—	9,486.20	5,234.59	302.09	3,949.52
GLoucester, .	276.29	276.29	—	—	—	—
BEVERLY, .	—	—	—	—	—	—
NORTH ADAMS, .	—	—	—	—	—	—
NORTHAMPTON, .	—	—	—	—	—	—
ATTLEBORO, .	9,074.93	9,074.93	—	—	—	—
LEMINSTER, .	—	—	—	—	—	—
MELROSE, .	7,298.92	—	7,298.92	4,201.64	566.24	2,531.04
WOBURN, .	3,571.81	—	3,571.81	3,160.53	411.28	—
NEWBURYPORT, .	—	—	—	—	—	—
MARLBOROUGH, .	—	—	—	—	—	—
36 Cities, .	\$665,648.71	\$95,348.13	\$570,300.58	\$154,600.21	\$139,923.51	\$275,776.86

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1916.

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON,	\$3,122,691.55	\$1,059,493.33	\$1,655,134.53	\$408,063.69	33.9	53.0	13.1
WORCESTER,	724,480.10	281,700.00	442,715.00	75.10	38.9	61.1	1-
FALL RIVER,	404,763.09	194,500.00	209,743.09	525.00	48.1	51.8	0.1
NEW BEDFORD,	626,286.03	569,045.16	66,250.87	1,000.00	89.3	10.6	0.1
CAMBRIDGE,	373,756.43	123,400.00	401,229.69	55,126.74	21.3	69.2	9.5
LYNN,	333,862.43	359,417.30	401,229.69	4,045.13	91.2	7.8	1.0
SPRINGFIELD,	444,902.88	368,200.00	76,702.88	-	82.8	17.2	4.2
LAWRENCE,	309,938.71	232,300.00	160,325.00	17,320.71	56.7	39.1	4.2
SOMERVILLE,	329,727.70	218,600.00	41,129.00	-	88.6	11.4	-
BROOKTON,	264,617.77	212,300.00	28.41	46,647.77	82.0	-	18.0
HOLYOKE,	260,808.05	200,500.00	34,308.05	4,282.08	98.4	1-	1.6
HAYRILL,	203,838.93	235,000.00	64,245.00	2,093.93	87.8	12.2	1.0
MAIDEN,	124,434.80	160,200.00	42,566.00	22,118.80	72.5	31.5	17.8
CHELSEA,	98,725.10	41,500.00	65,100.00	14,319.10	42.1	43.4	14.5
NEWTON,	151,080.67	289,500.00	-	13,196.71	97.3	43.1	9.6
QUINCY,	302,696.71	289,500.00	20,500.00	284.20	89.2	10.6	4.4
FITCHBURG,	193,203.70	179,419.50	-	-	100.0	-	0.2
PITTSFIELD,	250,277.50	250,277.50	-	-	100.0	-	-
EVERETT,	153,167.55	131,430.00	9,447.22	15,290.33	84.2	6.0	9.8
SALEM,	171,800.00	171,800.00	-	-	100.0	-	-
TAUNTON,	40,000.00	40,000.00	64,000.00	-	38.5	61.5	-
MEDFORD,	85,751.06	58,900.00	17,100.00	12,751.06	65.2	10.9	14.9
WALHAM,	80,930.48	63,270.00	13,340.92	4,319.54	78.2	16.5	5.3
CHICOPEE,	112,900.00	112,900.00	-	-	100.0	-	-
REVERE,	114,030.20	104,544.00	-	9,483.20	91.7	-	8.3
GLOUCESTER,	142,151.29	141,875.00	-	276.29	99.8	-	0.2
BEVERLY,	142,000.00	139,000.00	3,000.00	-	97.9	2.1	-
NORTH ADAMS,	76,175.00	76,175.00	-	-	100.0	-	-
NORTHAMPTON,	62,680.00	2 62,680.00	-	-	100.0	-	-
ATTLEBORO,	74,074.83	54,800.00	10,200.00	9,074.33	74.0	13.8	12.2
LEOMINSTER,	45,400.00	31,400.00	31,400.00	-	30.8	69.2	8.8
MELROSE,	83,069.75	51,500.00	24,270.83	7,298.92	62.0	29.2	4.4
WOBURN,	81,441.81	77,870.00	-	3,571.81	95.6	12.4	-
NEWBURYPORT,	44,525.50	39,000.00	5,525.50	-	87.6	-	-
MARLBOROUGH,	51,445.05	45,145.05	6,300.00	-	87.8	12.2	-
36 Cities,	\$10,823,911.54	\$6,650,781.84	\$3,507,480.99	\$665,648.71	61.4	32.4	6.2

1 Less than one-tenth of one per cent.

2 Includes \$1,680 paid County of Hampden on account of Connecticut River Bridge.

3 Serial loans amounting to \$10,000 were paid from insurance of town hall.

DIVISION E.

CASH BALANCES.

TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1916					CASH AT END OF 1916						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON.	\$11,669,099.29	\$6,043,163.58	\$5,160,953.32	\$4,463.13	\$278,733.67	\$176,785.59	\$13,604,420.97	\$7,612,837.12	\$5,423,061.36	\$1,489.38	\$244,533.34	\$322,499.77
WORCESTER.	635,190.48	309,769.46	318,409.53	1,013.20	5,538.24	440.05	544,035.27	331,354.74	186,924.34	1,169.45	11,207.32	13,379.42
FALL RIVER.	562,853.92	209,048.24	351,027.80	—	1,891.11	880.77	424,612.96	139,243.49	283,477.24	—	1,010.46	1,881.77
NEW BEDFORD.	331,330.14	346,598.37	21,927.00	5,250.96	6,728.43	10,855.38	539,907.71	400,980.12	117,023.17	5,493.91	5,119.77	11,280.74
CAMBRIDGE.	332,678.05	9,715.07	312,655.96	2,084.45	3,183.69	5,038.88	369,551.21	91,673.63	262,061.90	324.59	3,382.46	12,108.63
LOWELL.	331,074.72	333,896.30	16,231.76	—	75.57	871.09	318,432.75	138,383.15	4,175.99	—	2.52	871.09
SPRINGFIELD.	333,847.64	373,697.89	110,103.63	—	10,046.12	—	826,930.60	675,417.26	141,260.99	2,574.05	10,262.35	379.34
LYNN.	229,274.42	179,883.41	42,736.46	1,154.31	5,121.00	379.24	64,963.71	33,377.18	33,221.02	—	91.11	1,871.24
LAWRENCE.	242,431.12	240,554.03	13,923.81	—	91.11	1,879.69	221,578.54	204,302.13	15,314.06	—	1,466.77	1,271.11
SOMERVILLE.	142,624.48	132,617.97	8,132.85	—	1,749.98	127.11	202,040.89	200,447.01	—	—	1,466.77	1,271.11
BROCKTON.	370,323.50	302,345.53	67,977.97	—	—	—	314,516.44	311,877.91	125,187.59	—	1,859.50	256.36
HOLYOKE.	164,289.62	122,559.93	40,771.17	—	—	—	239,549.19	114,361.60	135,187.59	—	—	—
HAYESVILLE.	155,242.51	136,498.39	24,965.61	708.61	958.52	—	127,028.01	111,974.62	14,558.93	869.20	387.46	107.00
MALDEN.	136,498.39	134,495.64	2,835.36	—	1,675.71	2,222	91,209.05	80,422.91	10,786.14	—	—	—
CHELSEA.	188,221.42	133,708.13	6,458.01	13.48	6,543.03	1,874.34	166,708.28	239,561.96	7,197.60	11.64	1,177.97	2,510.19
NEWTON.	100,277.19	91,846.34	2,835.36	—	1,675.71	320.98	91,209.05	80,422.91	10,786.14	—	—	—
QUINCY.	155,569.17	134,522.38	6,458.01	13.48	6,543.03	1,874.34	166,708.28	239,561.96	7,197.60	11.64	1,177.97	2,510.19
FITCHBURG.	135,809.63	153,655.52	6,458.01	—	7,299.05	—	99,708.98	56,762.00	—	—	—	—
PITTSFIELD.	124,628.23	94,388.87	28,114.71	1,777.34	—	194.11	91,626.94	50,994.43	28,080.34	—	—	—
EVERETT.	220,712.00	214,375.91	5,336.09	1,334.01	3,788.81	345.31	168,101.47	137,302.40	2,373.42	2,307.64	3,577.64	656.69
SALEM.	177,254.32	129,928.25	48,106.72	2,722.48	—	1,213.27	230,968.78	225,549.36	4,391.73	191.30	191.30	642.29
MEDFORD.	78,472.79	41,982.96	28,425.50	2,741.20	724.82	4,596.37	264,655.64	198,896.84	56,157.12	3,236.76	684.47	5,680.45
WALTHAM.	64,956.60	29,375.88	32,501.92	1,618.25	645.14	815.41	43,768.04	36,733.87	29,109.12	2,114.69	1,118.77	593.61
CHICOP.	13,565.09	4,543.39	2,037.91	—	784.72	6,199.07	97,892.66	86,733.30	2,097.76	—	912.22	8,059.38
REVERE.	25,793.87	23,783.87	—	—	—	—	48,358.30	48,358.30	—	—	—	—
GLoucester.	107,325.78	108,698.18	—	—	697.60	—	125,688.57	125,688.57	—	—	—	—
BEVERLY.	72,931.37	72,931.37	1,494.07	—	117.71	—	133,816.36	133,237.22	20,937.92	319.57	—	—
NORTH ADAMS.	202,904.56	202,725.41	179.14	—	—	—	133,816.36	133,237.22	579.14	—	—	—
NORTHAMPTON.	94,900.56	94,900.56	—	—	—	—	84,028.23	84,028.23	—	—	—	—
ATTLEBORO.	33,387.98	33,387.98	15,176.42	406.09	4,818.85	—	49,808.10	23,681.78	24,951.50	—	1,174.82	61.47
LEOMINSTER.	31,795.57	31,795.57	2,662.63	3,297.50	1,429.93	3,259.67	33,064.85	31,659.04	1,850.11	3,567.75	1,474.19	4,513.76
NEUBOURG.	23,476.53	23,476.53	—	—	2,073.90	20.41	70,799.53	67,544.97	—	—	3,284.15	20.41
WOBURN.	63,980.54	63,980.54	1,155.46	—	2,374.45	61.85	79,448.90	76,435.02	991.27	—	1,960.76	61.85
NEWBURYPORT.	84,581.61	71,513.12	11,746.56	—	1,321.93	—	93,638.62	81,638.66	10,561.08	—	1,438.88	—
MARLBOROUGH.	—	—	—	—	—	—	—	—	—	—	—	—
36 Cities.	\$18,632,728.11	\$10,747,378.10	\$6,670,611.28	\$35,473.76	\$360,176.24	\$219,038.73	\$20,390,156.39	\$12,859,302.69	\$6,796,494.86	\$27,090.28	\$316,977.75	\$390,290.81

PART II.

TOWNS OVER 5,000 POPULATION.

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1916.

TABLE I. — *Summary of Financial Transactions. Towns*
TOWN OF BROOKLINE.

RECEIPTS.		POPULATION 33,490
REVENUE.		\$1,889,690.36
General,		1,697,040.64
Taxes,		1,691,885.55
Property and poll,		1,562,174.99
Corporation, bank, etc.,		129,710.56
Licenses and permits,		1,491.50
Fines and forfeits,		416.30
Grants and gifts,		3,247.29
For expenses,		3,247.29
For outlays,		—
All other,		—
Commercial,		192,649.72
Special assessments,		9,920.50
To meet expenses,		—
To meet outlays,		9,920.50
Privileges,		6,273.87
Departmental,		41,034.63
General government,		1,010.33
Protection of persons and property,		13,661.35
Health and sanitation,		3,304.33
Highways,		715.54
Charities,		4,389.79
Soldiers' benefits,		1,582.00
Schools,		8,608.05
Libraries,		1,584.14
Recreation,		6,179.10
Unclassified,		—
Public service enterprises,		119,602.11
Electric light,		—
Water,		118,590.67
All other,		1,011.44
Cemeteries,		6,643.80
Interest,		9,174.81
On sinking funds,		—
On trust and investment funds,		1,558.17
All other,		7,616.64
NON-REVENUE.		\$1,256,099.17
Offsets to outlays,		6,577.41
Departmental,		2,534.92
Public service enterprises,		4,042.49
Cemeteries,		—
Municipal indebtedness,		884,790.50
Loans, general purposes,		82,000.00
Loans, public service enterprises,		—
Loans, cemeteries,		—
Bonds refunded, current year,		—
Temporary loans (including revenue loans),		800,000.00
Unpaid warrants or orders, current year,		—
Premiums,		2,790.50
Transfers,		60.00
From sinking funds,		—
All other,		60.00
Refunds,		999.98
Agency, trust, and investment,		363,671.23
Taxes and licenses for State,		243,934.99
Taxes for county,		115,290.85
Reimbursements for grade crossings,		—
Sinking and other permanent funds,		4,445.44
All other,		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$1,896,267.77
Premiums,		2,790.50
Municipal indebtedness,		882,000.00
Transfers and refunds,		1,059.98
Agency, trust, and investment,		363,671.23
Total receipts,		\$3,145,789.53
Balance on hand, including funds,		163,550.20
GRAND TOTAL,		\$3,314,339.73

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 1.

RECEIPTS.	Peabody POPULATION 18,625	Westfield POPULATION 18,411	Watertown POPULATION 16,515	Gardner POPULATION 16,376
REVENUE.	\$633,550.35	\$541,756.54	\$524,411.34	\$354,331.01
General,	354,384.77	310,461.63	416,099.07	255,647.55
Taxes,	346,827.87	275,500.57	412,787.84	232,316.92
Property and poll,	304,394.75	255,577.93	381,005.20	211,017.49
Corporation, bank, etc.,	42,533.12	19,922.64	31,782.64	21,299.43
Licenses and permits,	1,194.50	23,239.25	268.60	21,943.60
Fines and forfeits,	5,250.30	1,579.34	1,007.37	1,129.83
Grants and gifts,	1,012.10	10,142.47	2,035.26	257.80
For expenses,	1,012.10	10,142.47	2,035.26	257.80
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	279,165.58	231,294.91	103,312.27	98,683.46
Special assessments,	10,196.77	8,221.88	3,001.02	15,410.98
To meet expenses,	10,196.77	6,407.49	1,278.03	13,410.98
To meet outlays,	—	1,814.39	1,722.99	—
Privileges,	3,007.70	4,546.95	4,316.37	621.40
Departmental,	42,708.21	18,954.39	16,033.45	14,796.15
General government,	1,594.83	1,082.11	1,136.71	796.04
Protection of persons and property,	1,301.11	4,376.35	204.52	313.03
Health and sanitation,	22,370.44	927.48	4,784.42	2,193.51
Highways,	456.78	593.67	1,944.76	14.00
Charities,	9,712.74	3,589.66	5,984.73	4,906.95
Soldiers' benefits,	5,116.00	4,866.00	1,148.00	1,371.50
Schools,	885.96	3,519.12	375.67	1,007.80
Libraries,	—	—	173.64	—
Recreation,	17.00	—	275.00	4,193.32
Unclassified,	1,253.35	—	6.00	—
Public service enterprises,	212,763.48	194,400.28	76,746.76	59,137.13
Electric light,	96,345.09	143,990.63	—	—
Water,	116,026.54	50,409.65	76,667.96	59,137.13
All other,	391.85	—	78.80	—
Cemeteries,	3,254.63	—	1,882.61	3,521.81
Interest,	7,234.79	5,171.41	6,333.06	7,195.99
On sinking funds,	1,108.71	—	—	—
On trust and investment funds,	387.16	—	1,542.94	—
All other,	5,738.92	5,171.41	4,790.12	7,195.99
NON-REVENUE.	\$276,963.08	\$271,459.13	\$527,275.50	\$188,841.62
Offsets to outlays,	6,948.88	8,479.19	4,980.94	5,826.30
Departmental,	6,250.25	1,680.00	2,148.99	4,675.67
Public service enterprises,	698.63	6,799.19	2,831.95	1,150.63
Cemeteries,	—	—	—	—
Municipal indebtedness,	208,705.90	209,940.16	453,290.43	130,000.00
Loans, general purposes,	40,000.00	39,000.00	122,000.00	10,000.00
Loans, public service enterprises,	42,000.00	20,000.00	4,000.00	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	125,000.00	150,000.00	325,000.00	120,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	1,705.90	940.16	2,290.43	—
Transfers,	4,579.88	948.10	221.76	734.41
From sinking funds,	—	—	—	—
All other,	4,579.88	948.10	221.76	734.41
Refunds,	752.51	177.51	9,531.38	4,341.75
Agency, trust, and investment,	55,975.91	51,914.17	59,250.99	47,939.16
Taxes and licenses for State,	29,587.86	34,936.79	35,231.47	31,625.84
Taxes for county,	23,540.78	11,680.47	22,561.14	12,356.00
Reimbursements for grade crossings,	—	107.97	—	—
Sinking and other permanent funds,	2,847.27	5,188.94	1,453.38	5,957.32
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$640,499.23	\$550,235.73	\$529,392.28	\$360,157.31
Premiums,	1,705.90	940.16	2,290.43	—
Municipal indebtedness,	207,000.00	209,000.00	451,000.00	130,000.00
Transfers and refunds,	5,332.39	1,125.61	9,753.14	5,076.16
Agency, trust, and investment,	55,975.91	51,914.17	59,250.99	47,939.16
Total receipts,	\$910,513.43	\$813,215.67	\$1,051,686.84	\$543,172.63
Balance on hand, including funds,	58,833.84	71,639.66	87,384.06	31,179.76
GRAND TOTAL,	\$969,347.27	\$884,855.33	\$1,139,070.90	\$574,352.39

¹ Includes gas, amount not specified.

Graded According to Population of 1915 — Continued.

GROUP 1.

PAYMENTS.	Peabody POPULATION 18,625	Westfield POPULATION 18,411	Watertown POPULATION 16,515	Gardner POPULATION 16,376
Maintenance,	\$468,145.03	\$421,211.02	\$319,314.18	\$262,048.34
<i>Departmental,</i>	<i>335,064.59</i>	<i>287,429.85</i>	<i>304,731.20</i>	<i>240,159.32</i>
General government,	27,106.58	17,522.98	24,964.92	14,799.11
Protection of persons and property,	74,730.24	48,160.92	51,014.00	37,122.27
Health and sanitation,	31,756.86	18,642.89	35,016.58	21,121.13
Highways,	33,878.26	33,758.12	47,834.24	54,447.60
Charities,	37,802.89	31,405.11	18,510.77	18,287.45
Soldiers' benefits,	10,417.69	6,080.68	2,299.73	3,040.83
Schools,	109,716.50	122,552.39	97,674.29	67,734.56
Libraries,	—	6,091.32	7,449.96	4,585.50
Recreation,	2,976.79	990.75	10,017.18	10,188.78
Pensions,	3,455.68	—	1,953.19	—
Unclassified,	3,223.10	2,224.69	7,996.34	8,332.09
<i>Public service enterprises,</i>	<i>127,996.04</i>	<i>133,731.17</i>	<i>11,421.21</i>	<i>16,484.57</i>
Electric light,	87,124.48	124,171.42	—	—
Water,	39,540.89	9,609.75	11,418.21	16,484.57
All other,	1,330.67	—	3.00	—
<i>Cemeteries,</i>	<i>5,084.40</i>	<i>—</i>	<i>3,161.77</i>	<i>5,404.46</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	27,777.20	24,956.33	64,931.34	19,205.88
<i>Loans, general purposes,</i>	<i>15,602.20</i>	<i>16,548.55</i>	<i>42,057.69</i>	<i>9,996.88</i>
<i>Loans, public service enterprises,</i>	<i>12,175.00</i>	<i>8,407.78</i>	<i>22,923.75</i>	<i>9,210.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	141,609.97	159,539.85	118,509.77	45,917.37
<i>Departmental,</i>	<i>64,278.06</i>	<i>90,125.91</i>	<i>94,522.61</i>	<i>23,167.83</i>
General government,	4,519.90	—	—	1,721.79
Protection of persons and property,	9,750.00	—	5,931.60	1,627.00
Health and sanitation,	16,306.24	5,699.73	38,332.21	18,487.70
Highways,	23,331.64	37,184.92	36,051.77	5,205.15
Charities,	—	—	—	—
Schools,	9,749.00	47,010.46	14,206.93	400.06
Libraries,	—	—	—	—
Recreation,	621.27	230.80	—	726.13
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>77,331.92</i>	<i>69,413.94</i>	<i>23,987.26</i>	<i>17,249.54</i>
Electric light,	8,629.30	63,506.90	—	—
Water,	68,702.62	5,907.04	23,987.26	17,249.54
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
Municipal indebtedness,	166,000.00	160,200.00	449,922.45	155,387.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>41,000.00</i>	<i>60,200.00</i>	<i>99,922.45</i>	<i>35,387.50</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>125,000.00</i>	<i>100,000.00</i>	<i>350,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,579.88	948.10	221.76	734.41
<i>To sinking funds from revenue,</i>	<i>800.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,779.88</i>	<i>948.10</i>	<i>221.76</i>	<i>734.41</i>
Refunds,	752.51	177.51	9,531.38	4,341.75
Agency, trust, and investment,	57,403.56	53,046.01	60,435.73	47,939.16
<i>Taxes and licenses for State,</i>	<i>29,587.86</i>	<i>34,936.79</i>	<i>35,231.47</i>	<i>31,625.84</i>
<i>Taxes for county,</i>	<i>23,540.78</i>	<i>11,680.47</i>	<i>22,561.14</i>	<i>12,356.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,274.92</i>	<i>6,428.75</i>	<i>2,643.12</i>	<i>3,967.32</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$495,922.23	\$446,167.35	\$384,295.52	\$281,254.22
Permanent debt (except from sinking funds),	41,000.00	60,200.00	99,922.45	35,387.50
Sinking fund requirements from revenue,	800.00	—	—	—
Outlays,	141,609.97	159,539.85	118,509.77	45,917.37
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	125,000.00	100,000.00	350,000.00	120,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	4,532.39	1,125.61	9,753.14	5,076.16
Agency, trust, and investment,	57,403.56	53,046.01	60,435.73	47,939.16
Total payments,	\$866,268.15	\$820,078.82	\$1,022,916.61	\$535,574.41
<i>Balance on hand, including funds,</i>	<i>103,079.12</i>	<i>64,776.51</i>	<i>116,154.29</i>	<i>33,777.98</i>
GRAND TOTAL,	\$969,347.27	\$884,855.33	\$1,139,070.90	\$574,352.39

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 2.

RECEIPTS.	Framingham POPULATION 15,860	Arlington POPULATION 14,889	Southbridge POPULATION 14,217	Methuen POPULATION 14,007
REVENUE.	\$464,425.85	\$523,655.72	\$222,232.50	\$301,474.39
General,	359,503.77	395,803.18	201,005.93	242,111.01
<i>Taxes,</i>	<i>355,882.06</i>	<i>393,069.88</i>	<i>183,042.38</i>	<i>238,829.82</i>
Property and poll,	306,608.69	363,964.48	174,311.98	214,866.75
Corporation, bank, etc.,	49,273.37	29,105.35	8,730.35	23,963.07
<i>Licenses and permits,</i>	<i>982.50</i>	<i>1,351.50</i>	<i>16,578.75</i>	<i>584.75</i>
<i>Fines and forfeits,</i>	<i>1,056.08</i>	<i>473.55</i>	<i>655.00</i>	<i>439.00</i>
<i>Grants and gifts,</i>	<i>1,480.41</i>	<i>898.66</i>	<i>656.35</i>	<i>2,257.44</i>
For expenses,	1,480.41	898.66	656.35	2,257.44
For outlays,	—	—	—	—
All other,	102.72	9.64	73.50	—
Commercial,	104,922.09	127,852.54	21,226.57	59,363.38
<i>Special assessments,</i>	<i>3,940.25</i>	<i>18,581.07</i>	<i>8,046.05</i>	<i>3,181.87</i>
To meet expenses,	3,940.25	12,635.63	2,650.13	3,181.87
To meet outlays,	—	5,945.44	5,395.92	—
<i>Privileges,</i>	<i>6,247.61</i>	<i>3,956.79</i>	<i>1,549.88</i>	<i>4,222.00</i>
<i>Departmental,</i>	<i>20,115.42</i>	<i>15,627.01</i>	<i>6,673.29</i>	<i>7,437.48</i>
General government,	120.00	2,441.23	354.00	60.26
Protection of persons and property,	587.11	428.79	228.37	112.95
Health and sanitation,	2,730.91	1,559.61	151.29	178.16
Highways,	342.51	4,167.65	—	527.28
Charities,	8,516.55	1,915.97	3,171.52	3,007.45
Soldiers' benefits,	4,469.00	2,228.00	1,295.00	1,050.00
Schools,	3,145.53	871.97	741.57	2,501.28
Libraries,	126.66	347.00	184.71	—
Recreation,	60.50	—	546.83	—
Unclassified,	16.65	1,666.79	—	10
<i>Public service enterprises,</i>	<i>59,120.56</i>	<i>68,654.53</i>	—	<i>31,105.18</i>
Electric light,	—	—	—	—
Water,	59,120.56	68,654.53	—	31,105.18
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,722.88</i>	<i>5,473.38</i>	<i>1,051.92</i>	<i>179.50</i>
<i>Interest,</i>	<i>12,775.37</i>	<i>15,559.76</i>	<i>3,905.93</i>	<i>13,237.55</i>
On sinking funds,	3,249.06	4,936.00	1,204.59	6,514.27
On trust and investment funds,	3,993.11	6,710.76	40.28	—
All other,	5,533.20	3,913.00	2,661.06	6,723.08
NON-REVENUE.	\$318,271.00	\$381,615.71	\$327,573.40	\$161,211.46
Offsets to outlays,	8,261.17	6,629.30	5,044.44	3,093.80
<i>Departmental,</i>	<i>4,143.00</i>	<i>6,629.30</i>	<i>5,044.44</i>	<i>3,093.80</i>
<i>Public service enterprises,</i>	<i>4,118.17</i>	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	240,166.48	213,000.00	290,185.20	112,400.30
<i>Loans, general purposes,</i>	<i>25,500.00</i>	<i>49,500.00</i>	<i>106,100.00</i>	<i>18,000.00</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>12,000.00</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>204,000.00</i>	<i>151,500.00</i>	<i>183,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	<i>4,400.30</i>
<i>Premiums,</i>	<i>666.48</i>	—	<i>1,086.20</i>	—
Transfers,	5,008.53	45,727.45	792.29	12,491.27
<i>From sinking funds,</i>	—	—	—	<i>3,500.00</i>
All other,	5,008.53	45,727.45	792.29	8,991.27
Refunds,	461.45	903.05	517.07	312.73
Agency, trust, and investment,	64,373.37	115,355.91	31,033.40	32,913.36
<i>Taxes and licenses for State,</i>	<i>32,236.89</i>	<i>29,767.10</i>	<i>21,429.48</i>	<i>18,077.48</i>
<i>Taxes for county,</i>	<i>19,102.11</i>	<i>19,153.74</i>	<i>8,400.00</i>	<i>14,791.11</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>13,034.37</i>	<i>66,445.07</i>	<i>1,203.92</i>	<i>44.77</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$472,687.03	\$530,285.02	\$227,276.94	\$304,568.19
Premiums,	666.48	—	1,083.20	—
Municipal indebtedness,	239,500.00	213,000.00	289,100.00	112,400.30
Transfers and refunds,	5,469.98	46,630.50	1,309.36	12,804.00
Agency, trust, and investment,	64,373.37	115,355.91	31,033.40	32,913.36
Total receipts,	\$782,696.86	\$905,271.43	\$549,805.90	\$462,685.85
Balance on hand, including funds,	99,932.80	44,279.43	16,446.33	16,912.19
GRAND TOTAL,	\$882,629.66	\$949,550.86	\$566,252.23	\$479,598.04

Graded According to Population of 1915 — Continued.

GROUP 2.

PAYMENTS.	Frammingham POPULATION 15,860	Arlington POPULATION 14,889	Southbridge POPULATION 14,217	Methuen POPULATION 14,007
Maintenance,	\$351,956.58	\$357,189.92	\$169,203.57	\$193,484.27
<i>Departmental,</i>	321,649.07	330,619.48	167,904.24	177,743.88
General government,	22,796.12	25,281.65	13,561.71	13,399.87
Protection of persons and property,	53,614.53	51,615.56	33,377.65	24,670.17
Health and sanitation,	36,291.18	32,302.13	9,307.69	10,250.63
Highways,	57,090.57	61,709.12	35,321.84	33,985.64
Charities,	18,932.31	11,379.73	17,883.97	8,814.85
Soldiers' benefits,	7,393.84	2,386.00	2,922.50	3,186.00
Schools,	105,008.16	119,180.85	40,640.26	81,458.74
Libraries,	7,923.90	8,098.18	5,114.45	—
Recreation,	2,680.15	7,962.46	7,344.76	300.72
Pensions,	816.66	222.00	—	—
Unclassified,	9,101.65	10,481.80	2,429.41	1,677.26
<i>Public service enterprises,</i>	26,680.73	20,152.52	—	15,600.64
Electric light,	—	—	—	—
Water,	26,680.73	20,152.52	—	15,600.64
All other,	—	—	—	—
<i>Cemeteries,</i>	3,616.78	6,397.92	1,299.33	189.76
<i>Administration of trust funds,</i>	10.00	20.00	—	—
Interest,	37,426.78	60,547.49	12,435.76	20,026.51
<i>Loans, general purposes,</i>	17,005.11	36,957.87	12,435.76	8,951.51
<i>Loans, public service enterprises,</i>	20,421.67	23,589.62	—	11,075.00
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	53,964.93	116,063.61	86,458.36	39,723.14
<i>Departmental,</i>	39,907.33	100,284.87	86,458.36	27,955.93
General government,	908.00	—	—	—
Protection of persons and property,	3,048.00	575.95	—	975.00
Health and sanitation,	6,967.66	29,272.71	8,293.20	534.72
Highways,	11,745.76	59,477.13	31,408.60	20,124.81
Charities,	843.50	—	—	—
Schools,	14,326.14	10,008.58	46,756.56	6,321.40
Libraries,	—	950.50	—	—
Recreation,	2,068.32	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	13,532.76	15,778.74	—	11,767.21
Electric light,	—	—	—	—
Water,	13,532.76	15,778.74	—	11,767.21
All other,	—	—	—	—
<i>Cemeteries,</i>	524.79	—	—	—
Municipal indebtedness,	299,800.00	199,610.74	210,750.00	119,231.51
<i>From sinking funds,</i>	—	—	—	3,500.00
<i>From revenue and other sources,</i>	45,800.00	59,610.74	30,750.00	22,000.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	254,000.00	140,000.00	180,000.00	90,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	3,731.51
Transfers,	5,068.53	45,727.45	792.29	12,491.27
<i>To sinking funds from revenue,</i>	2,700.00	14,550.00	—	4,313.29
<i>All other,</i>	2,368.53	31,177.45	792.29	8,177.98
Refunds,	461.45	903.05	517.07	312.73
Agency, trust, and investment,	73,736.49	135,169.60	31,928.27	42,036.90
<i>Taxes and licenses for State,</i>	32,236.89	29,757.10	21,429.48	18,077.48
<i>Taxes for county,</i>	19,103.11	19,163.74	8,400.00	14,791.11
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	22,397.49	86,258.76	2,098.79	9,168.31
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$389,383.36	\$417,737.41	\$181,639.33	\$213,510.78
Permanent debt (except from sinking funds),	45,800.00	59,610.74	30,750.00	22,000.00
Sinking fund requirements from revenue,	2,700.00	14,550.00	—	4,313.29
Outlays,	53,964.93	116,063.61	86,458.36	39,723.14
Permanent debt from sinking funds,	—	—	—	3,500.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	254,000.00	140,000.00	180,000.00	93,731.51
Transfers (except to sinking funds) and refunds,	2,769.98	32,080.50	1,309.36	8,490.71
Agency, trust, and investment,	73,736.49	135,169.60	31,928.27	42,036.90
Total payments,	\$822,354.76	\$915,211.86	\$512,085.32	\$427,306.33
<i>Balance on hand, including funds,</i>	60,274.90	34,339.00	54,166.91	52,291.71
GRAND TOTAL,	\$882,629.66	\$949,550.86	\$566,252.23	\$479,598.04

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 3.

RECEIPTS.	Weymouth POPULATION 13,969	Milford POPULATION 13,684	Adams POPULATION 13,218	Clinton POPULATION 13,192
REVENUE.	\$346,057.87	\$251,240.36	\$193,371.32	\$297,974.31
General,	265,185.13	224,172.30	177,134.49	234,652.51
<i>Taxes,</i>	<i>262,614.89</i>	<i>209,187.51</i>	<i>161,079.79</i>	<i>214,982.23</i>
Property and poll,	242,326.73	202,249.77	124,914.62	206,054.97
Corporation, bank, etc.,	20,288.16	6,887.74	36,165.17	8,927.26
<i>Licenses and permits,</i>	<i>423.60</i>	<i>13,710.00</i>	<i>14,387.76</i>	<i>18,523.50</i>
<i>Fines and forfeits,</i>	<i>422.16</i>	<i>335.11</i>	<i>1,061.10</i>	<i>108.50</i>
<i>Grants and gifts,</i>	<i>1,724.53</i>	<i>989.68</i>	<i>605.85</i>	<i>1,038.28</i>
For expenses,	1,724.53	989.68	605.85	1,038.28
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	80,872.74	27,068.06	16,236.83	63,321.80
<i>Special assessments,</i>	<i>7,314.69</i>	<i>5,746.97</i>	<i>4,096.91</i>	<i>8,612.94</i>
To meet expenses,	5,725.74	1,043.43	3,094.59	3,053.53
To meet outlays,	1,588.95	4,703.54	1,002.32	559.41
<i>Privileges,</i>	<i>4,997.05</i>	<i>1,011.16</i>	<i>1,270.15</i>	<i>1,432.76</i>
<i>Departmental,</i>	<i>18,381.62</i>	<i>14,404.08</i>	<i>6,771.29</i>	<i>12,174.93</i>
General government,	184.30	1,290.00	780.00	1,553.65
Protection of persons and property,	469.95	664.77	82.00	1,643.09
Health and sanitation,	—	178.14	22.00	2,644.15
Highways,	775.23	363.70	5.27	344.61
Charities,	7,578.21	6,013.65	3,239.81	2,131.23
Soldiers' benefits,	7,118.67	4,198.00	1,250.00	1,193.00
Schools,	1,029.23	1,331.83	1,284.00	2,374.31
Libraries,	1,225.93	90.01	99.46	270.59
Recreation,	—	10.00	—	—
Unclassified,	—	263.98	8.75	20.30
<i>Public service enterprises,</i>	<i>39,273.25</i>	<i>—</i>	<i>—</i>	<i>32,113.79</i>
Electric light,	—	—	—	—
Water,	39,238.82	—	—	32,113.79
All other,	34.43	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,328.47</i>	<i>1,300.98</i>	<i>3,547.17</i>
<i>Interest,</i>	<i>10,906.23</i>	<i>4,577.38</i>	<i>2,797.50</i>	<i>10,440.21</i>
On sinking funds,	4,336.88	—	1,188.99	7,979.30
On trust and investment funds,	991.84	—	1,202.33	1,219.92
All other,	5,577.51	4,577.38	406.18	1,240.99
NON-REVENUE.	\$342,255.76	\$190,357.71	\$134,851.47	\$180,961.94
Offsets to outlays,	6,098.93	93.90	—	1,468.59
<i>Departmental,</i>	<i>6,098.93</i>	<i>93.90</i>	<i>—</i>	<i>1,200.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>268.59</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	278,200.00	147,886.00	91,507.43	134,000.00
<i>Loans, general purposes,</i>	<i>3,200.00</i>	<i>1,886.00</i>	<i>27,000.00</i>	<i>4,000.00</i>
<i>Loans, public service enterprises,</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>270,000.00</i>	<i>146,000.00</i>	<i>64,000.00</i>	<i>130,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>507.43</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,323.61	56.50	5,388.29	5,213.47
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	3,323.61	56.50	5,388.29	5,213.47
Refunds,	5,454.73	114.77	371.30	5,165.10
Agency, trust, and investment,	49,178.49	42,206.54	37,584.45	35,114.78
<i>Taxes and licenses for State,</i>	<i>22,558.34</i>	<i>31,337.07</i>	<i>21,720.61</i>	<i>24,618.66</i>
<i>Taxes for county,</i>	<i>10,349.54</i>	<i>9,867.00</i>	<i>13,480.06</i>	<i>8,934.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>16,270.61</i>	<i>1,002.47</i>	<i>2,383.78</i>	<i>1,562.12</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$352,156.80	\$251,334.26	\$193,371.32	\$299,442.90
Premiums,	—	—	507.43	—
Municipal indebtedness,	278,200.00	147,886.00	91,000.00	134,000.00
Transfers and refunds,	8,778.34	171.27	5,759.59	10,378.57
Agency, trust, and investment,	49,178.49	42,206.54	37,584.45	35,114.78
Total receipts,	\$688,313.63	\$441,598.07	\$328,222.79	\$478,936.25
<i>Balance on hand, including funds,</i>	<i>38,605.54</i>	<i>72,249.08</i>	<i>4,846.10</i>	<i>40,383.66</i>
GRAND TOTAL,	\$726,919.17	\$513,847.15	\$333,068.89	\$519,319.91

Graded According to Population of 1915 — Continued.

GROUP 3.

PAYMENTS.	Weymouth POPULATION 13,969	Milford POPULATION 13,684	Adams POPULATION 13,218	Clinton POPULATION 13,192
Maintenance,	\$255,951.99	\$192,892.51	\$137,068.44	\$223,357.58
<i>Departmental,</i>	<i>239,298.75</i>	<i>191,547.09</i>	<i>136,226.65</i>	<i>209,776.42</i>
General government,	18,111.27	18,595.81	11,919.36	16,073.78
Protection of persons and property,	30,247.55	27,439.33	12,652.59	38,003.65
Health and sanitation,	4,529.84	10,271.67	8,721.62	17,987.31
Highways,	46,593.25	30,072.81	20,068.68	33,197.26
Charities,	25,437.37	24,750.70	15,417.90	16,785.60
Soldiers' benefits,	9,967.68	7,618.24	1,516.90	1,713.00
Schools,	88,308.79	68,559.89	57,851.29	73,222.30
Libraries,	5,877.94	1,493.04	5,200.49	8,155.06
Recreation,	7,856.56	1,110.00	15.00	2,541.78
Pensions,	—	—	—	334.00
Unclassified,	2,368.50	1,635.60	2,862.82	1,762.68
<i>Public service enterprises,</i>	<i>16,653.24</i>	<i>—</i>	<i>—</i>	<i>9,823.09</i>
Electric light,	—	—	—	—
Water,	16,315.53	—	—	9,814.39
All other,	337.71	—	—	8.70
<i>Cemeteries,</i>	<i>—</i>	<i>1,345.42</i>	<i>841.79</i>	<i>3,652.07</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>106.00</i>
Interest,	23,176.08	15,832.11	8,102.33	23,401.99
<i>Loans, general purposes,</i>	<i>13,668.86</i>	<i>15,832.11</i>	<i>8,102.33</i>	<i>15,701.99</i>
<i>Loans, public service enterprises,</i>	<i>9,507.22</i>	<i>—</i>	<i>—</i>	<i>7,700.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	49,018.90	80,812.89	38,752.70	12,511.07
<i>Departmental,</i>	<i>39,104.68</i>	<i>80,812.89</i>	<i>38,752.70</i>	<i>10,709.12</i>
General government,	—	294.00	—	—
Protection of persons and property,	4,798.71	140.00	—	100.00
Health and sanitation,	650.28	1,370.09	2,337.77	3,443.96
Highways,	17,365.04	18,569.49	36,414.93	7,165.16
Charities,	—	—	—	—
Schools,	16,073.53	60,139.31	—	—
Libraries,	—	—	—	—
Recreation,	217.12	300.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>9,914.22</i>	<i>—</i>	<i>—</i>	<i>1,801.95</i>
Electric light,	—	—	—	—
Water,	9,914.22	—	—	1,801.95
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	291,040.65	165,400.00	85,500.00	162,647.01
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>31,040.65</i>	<i>21,400.00</i>	<i>21,500.00</i>	<i>26,847.01</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>260,000.00</i>	<i>144,000.00</i>	<i>64,000.00</i>	<i>136,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,323.61	56.50	5,388.29	5,213.47
<i>To sinking funds from revenue,</i>	<i>1,900.00</i>	<i>—</i>	<i>4,100.00</i>	<i>5,000.00</i>
<i>All other,</i>	<i>1,423.61</i>	<i>56.50</i>	<i>1,288.29</i>	<i>213.47</i>
Refunds,	5,454.73	114.77	371.30	5,165.10
Agency, trust, and investment,	57,473.85	42,206.54	44,513.93	43,609.71
<i>Taxes and licenses for State,</i>	<i>22,558.34</i>	<i>31,337.07</i>	<i>21,720.61</i>	<i>24,618.66</i>
<i>Taxes for county,</i>	<i>10,349.54</i>	<i>9,867.60</i>	<i>13,480.06</i>	<i>8,934.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>24,565.97</i>	<i>1,002.47</i>	<i>9,313.26</i>	<i>10,057.05</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$279,128.07	\$208,724.62	\$145,170.77	\$246,759.57
Permanent debt (except from sinking funds),	31,040.65	21,400.00	21,500.00	26,847.01
Sinking fund requirements from revenue,	1,900.00	—	4,100.00	5,000.00
Outlays,	49,018.90	80,812.89	38,752.70	12,511.07
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	260,000.00	144,000.00	64,000.00	136,000.00
Transfers (except to sinking funds) and refunds,	6,878.34	171.27	1,659.59	5,378.57
Agency, trust, and investment,	57,473.85	42,206.54	44,513.93	43,609.71
Total payments,	\$685,439.81	\$497,315.32	\$319,636.99	\$475,905.93
<i>Balance on hand, including funds,</i>	<i>41,479.36</i>	<i>16,531.83</i>	<i>13,371.90</i>	<i>43,413.98</i>
GRAND TOTAL,	\$726,919.17	\$513,847.15	\$333,068.89	\$519,319.91

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Plymouth POPULATION 12,926	Wakefield POPULATION 12,781	Winthrop POPULATION 12,758	Greenfield POPULATION 12,618
REVENUE.	\$356,056.35	\$436,871.60	\$423,899.85	\$286,540.19
General,	277,759.49	291,734.81	344,917.99	265,695.59
<i>Taxes,</i>	<i>276,429.24</i>	<i>283,451.86</i>	<i>341,953.69</i>	<i>246,993.14</i>
Property and poll,	240,356.24	272,799.94	335,682.74	204,917.33
Corporation, bank, etc.,	35,073.00	15,651.92	6,270.85	42,075.81
<i>Licenses and permits,</i>	<i>684.75</i>	<i>495.00</i>	<i>1,102.60</i>	<i>16,396.25</i>
<i>Fines and forfeits,</i>	<i>650.04</i>	<i>691.03</i>	<i>214.80</i>	<i>1,783.65</i>
<i>Grants and gifts,</i>	<i>1,215.46</i>	<i>2,096.92</i>	<i>1,647.10</i>	<i>517.55</i>
For expenses,	1,107.46	2,096.92	1,647.10	517.55
For outlays,	108.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	78,296.86	145,136.79	78,981.86	20,844.60
<i>Special assessments,</i>	<i>1,046.34</i>	<i>8,379.27</i>	<i>7,116.20</i>	<i>991.96</i>
To meet expenses,	468.34	8,379.27	1,452.39	243.34
To meet outlays,	578.00	—	5,663.81	748.62
<i>Privileges,</i>	<i>62.64</i>	<i>3,635.64</i>	<i>—</i>	<i>750.77</i>
<i>Departmental,</i>	<i>32,963.77</i>	<i>11,321.87</i>	<i>4,845.27</i>	<i>12,178.60</i>
General government,	6.45	632.42	62.84	2,059.53
Protection of persons and property,	24,753.23	336.10	73.57	152.78
Health and sanitation,	181.43	979.30	13.00	928.36
Highways,	178.31	—	690.50	563.06
Charities,	3,573.61	2,134.95	2,183.92	5,120.62
Soldiers' benefits,	3,600.00	3,051.29	984.00	1,512.00
Schools,	424.11	3,566.67	469.75	1,046.70
Libraries,	—	193.14	212.19	580.45
Recreation,	246.63	6.00	155.50	55.00
Unclassified,	—	422.00	—	160.00
<i>Public service enterprises,</i>	<i>37,542.71</i>	<i>113,336.71</i>	<i>55,451.37</i>	<i>—</i>
Electric light,	—	1,923.69	—	—
Water,	36,858.46	31,413.02	55,451.37	—
All other,	684.25	—	—	—
<i>Cemeteries,</i>	<i>2,902.62</i>	<i>188.90</i>	<i>2,635.03</i>	<i>—</i>
<i>Interest,</i>	<i>3,778.78</i>	<i>8,274.40</i>	<i>8,933.99</i>	<i>6,923.37</i>
On sinking funds,	641.16	984.76	4.24	3,433.36
On trust and investment funds,	—	—	—	—
All other,	3,137.62	7,289.64	8,929.75	3,490.01
NON-REVENUE.	\$232,877.98	\$326,228.50	\$440,263.07	\$334,529.83
Offsets to outlays,	100.00	4,051.10	—	—
<i>Departmental,</i>	<i>100.00</i>	<i>4,051.10</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	173,063.30	282,200.00	412,880.00	200,000.00
<i>Loans, general purposes,</i>	<i>99,000.00</i>	<i>12,200.00</i>	<i>19,880.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>70,000.00</i>	<i>270,000.00</i>	<i>393,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>8,637.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>425.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	7,801.66	2,359.92	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>7,801.66</i>	<i>2,359.92</i>	<i>—</i>	<i>—</i>
Refunds,	3,522.50	271.06	609.73	5,013.22
Agency, trust, and investment,	48,390.52	37,346.42	26,773.34	129,516.61
<i>Taxes and licenses for State,</i>	<i>28,840.12</i>	<i>21,505.11</i>	<i>26,247.63</i>	<i>33,536.99</i>
<i>Taxes for county,</i>	<i>17,377.55</i>	<i>13,371.48</i>	<i>—</i>	<i>28,090.62</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,172.85</i>	<i>2,469.83</i>	<i>525.81</i>	<i>67,889.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$356,156.35	\$440,922.70	\$423,899.85	\$286,540.19
Premiums,	425.80	—	—	—
Municipal indebtedness,	172,637.50	282,200.00	412,880.00	200,000.00
Transfers and refunds,	11,324.16	2,630.98	609.73	5,013.22
Agency, trust, and investment,	48,390.52	37,346.42	26,773.34	129,516.61
Total receipts,	\$588,934.33	\$763,100.10	\$864,162.92	\$621,070.02
<i>Balance on hand, including funds,</i>	<i>1,964.55</i>	<i>61,413.91</i>	<i>85,339.45</i>	<i>1,876.53</i>
GRAND TOTAL,	\$590,898.88	\$824,514.01	\$949,502.37	\$622,946.55

1 Includes gas, amount not specified.

Graded According to Population of 1915 — Continued.

GROUP 4.

PAYMENTS.	Plymouth POPULATION 12,926	Wakefield POPULATION 12,781	Winthrop POPULATION 12,758	Greenfield POPULATION 12,618
Maintenance,	\$273,416.42	\$297,563.16	\$252,325.34	\$202,549.84
<i>Departmental,</i>	<i>250,618.42</i>	<i>197,322.95</i>	<i>226,507.59</i>	<i>202,349.49</i>
General government,	12,607.72	14,762.33	15,486.98	12,916.18
Protection of persons and property,	55,984.17	34,779.13	39,125.61	12,714.27
Health and sanitation,	10,970.14	13,145.35	19,189.23	9,381.31
Highways,	52,544.19	13,552.70	33,327.63	53,415.29
Charities,	17,425.15	12,786.51	6,846.33	11,117.62
Soldiers' benefits,	8,914.87	6,400.83	1,963.33	2,744.42
Schools,	83,964.37	86,615.08	91,458.36	89,305.31
Libraries,	4,045.65	3,306.26	4,852.74	7,456.04
Recreation,	2,446.62	8,571.49	11,888.64	2,419.50
Pensions,	—	—	—	—
Unclassified,	1,615.54	3,403.27	2,368.74	879.55
<i>Public service enterprises,</i>	<i>16,441.47</i>	<i>99,466.21</i>	<i>22,622.41</i>	—
Electric light,	—	181,650.52	—	—
Water,	16,359.47	17,815.69	22,622.41	—
All other,	82.00	—	—	—
<i>Cemeteries,</i>	<i>6,456.53</i>	<i>774.00</i>	<i>3,195.34</i>	—
<i>Administration of trust funds,</i>	—	—	—	<i>200.35</i>
Interest,	10,952.74	36,740.13	53,141.74	6,465.94
<i>Loans, general purposes,</i>	<i>3,088.24</i>	<i>24,620.13</i>	<i>34,086.14</i>	<i>6,465.94</i>
<i>Loans, public service enterprises,</i>	<i>2,864.50</i>	<i>12,120.00</i>	<i>18,634.35</i>	—
<i>Loans, cemeteries,</i>	—	—	<i>371.25</i>	—
Outlays,	78,982.06	25,064.78	67,101.92	20,807.67
<i>Departmental,</i>	<i>72,978.84</i>	<i>13,274.86</i>	<i>63,029.25</i>	<i>20,807.67</i>
General government,	929.95	622.01	—	—
Protection of persons and property,	1,468.46	—	6,260.00	—
Health and sanitation,	3,306.59	2,417.88	2,842.06	1,922.95
Highways,	41,368.20	10,234.97	25,138.61	9,096.26
Charities,	—	—	—	—
Schools,	23,678.89	—	27,832.81	8,923.07
Libraries,	—	—	—	640.00
Recreation,	2,226.75	—	955.77	225.39
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>5,704.31</i>	<i>11,789.92</i>	<i>2,805.76</i>	—
Electric light,	—	17,850.94	—	—
Water,	5,704.31	3,938.98	2,805.76	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>298.91</i>	—	<i>1,266.91</i>	—
Municipal indebtedness,	119,666.66	387,486.62	525,400.23	257,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>29,666.66</i>	<i>2 67,456.62</i>	<i>77,400.23</i>	<i>32,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>90,000.00</i>	<i>320,000.00</i>	<i>448,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years,</i>	—	<i>30.00</i>	—	—
Transfers,	7,801.66	2,359.92	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	<i>7,801.66</i>	<i>2,359.92</i>	—	—
Refunds,	3,522.50	271.06	609.73	5,013.22
Agency, trust, and investment,	48,421.48	37,129.93	27,180.86	124,540.57
<i>Taxes and licenses for State,</i>	<i>28,840.12</i>	<i>21,605.11</i>	<i>26,247.53</i>	<i>33,536.99</i>
<i>Taxes for county,</i>	<i>17,377.55</i>	<i>13,371.48</i>	—	<i>28,090.62</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>2,203.81</i>	<i>2,253.34</i>	<i>933.33</i>	<i>62,912.96</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$284,369.16	\$334,303.29	\$305,467.08	\$209,015.78
Permanent debt (except from sinking funds),	29,666.66	2 67,456.62	77,400.23	32,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	78,982.06	25,064.78	67,101.92	20,807.67
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	90,000.00	320,030.00	448,000.00	225,000.00
Transfers (except to sinking funds) and refunds,	11,324.16	2,630.98	609.73	5,013.22
Agency, trust, and investment,	48,421.48	37,129.93	27,180.86	124,540.57
Total payments,	\$542,763.52	\$786,615.60	\$925,759.82	\$616,377.24
<i>Balance on hand, including funds,</i>	<i>48,135.36</i>	<i>37,898.41</i>	<i>23,742.55</i>	<i>6,569.31</i>
GRAND TOTAL,	\$590,898.88	\$824,514.01	\$949,502.37	\$622,946.55

1 Includes gas, amount not specified.

2 Includes \$4,000 paid from reimbursements from State and County for highway construction.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 5.

RECEIPTS.	Webster POPULATION 12,565	West Springfield POPULATION 11,339	Danvers POPULATION 11,177	Natick POPULATION 11,119
REVENUE.	\$235,409.05	\$335,482.49	\$300,247.81	\$333,912.84
General,	186,565.12	238 137.34	175,410.96	235,657.90
<i>Taxes,</i>	<i>168,854.33</i>	<i>207,017.65</i>	<i>173,488.06</i>	<i>233,266.29</i>
Property and poll,	132,902.93	191,291.07	159,506.80	22,555.49
Corporation, bank, etc.,	35,951.40	15,726.58	13,981.26	11,700.80
<i>Licenses and permits,</i>	<i>16,256.51</i>	<i>8,231.75</i>	<i>294.00</i>	<i>346.35</i>
<i>Fines and forfeits,</i>	<i>626.05</i>	<i>443.00</i>	<i>963.21</i>	<i>246.31</i>
<i>Grants and gifts,</i>	<i>827.83</i>	<i>22,444.94</i>	<i>665.69</i>	<i>1,808.95</i>
For expenses,	827.83	2,444.94	665.69	1,808.95
For outlays,	—	20,000.00	—	—
All other,	—	—	—	—
Commercial,	48,843.93	97,345.15	124,836.85	98,254.94
<i>Special assessments,</i>	<i>3,191.05</i>	<i>5,904.27</i>	<i>1,019.50</i>	<i>2,280.77</i>
To meet expenses,	4.75	2,097.52	1,019.50	2,280.77
To meet outlays,	3,186.30	3,806.75	—	—
<i>Privileges,</i>	<i>1,874.28</i>	<i>7,664.87</i>	<i>3,155.04</i>	<i>4,702.85</i>
<i>Departmental,</i>	<i>13,471.23</i>	<i>12,059.66</i>	<i>13,064.69</i>	<i>37,825.52</i>
General government,	4.00	536.75	248.25	2.18
Protection of persons and property,	576.54	487.97	599.47	1,262.25
Health and sanitation,	30.00	1,645.86	123.71	10,102.05
Highways,	1,942.04	3,339.49	11.21	499.05
Charities,	7,707.01	839.61	4,259.39	19,537.82
Soldiers' benefits,	562.00	1,174.00	5,224.00	4,610.00
Schools,	1,827.01	3,885.75	2,245.06	1,218.81
Libraries,	115.44	150.23	—	593.36
Recreation,	4.69	—	5.00	—
Unclassified,	702.50	—	348.60	—
<i>Public service enterprises,</i>	<i>26,687.72</i>	<i>62,752.61</i>	<i>104,720.83</i>	<i>37,299.37</i>
Electric light,	—	—	61,617.94	—
Water,	26,687.72	62,752.61	43,102.89	37,299.37
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,221.85</i>	<i>9,563.74</i>	<i>2,376.79</i>	<i>16,146.43</i>
Interest,	2,397.80	5,792.78	1,648.45	1,885.73
On sinking funds,	530.96	—	236.70	8,225.99
On trust and investment funds,	199.94	—	—	—
All other,	1,666.90	3,770.96	991.64	6,034.71
NON-REVENUE.	\$150,062.89	\$220,127.99	\$164,412.83	\$296,622.54
Offsets to outlays,	25.00	2,170.70	11,499.77	9,695.15
<i>Departmental,</i>	<i>25.00</i>	<i>—</i>	<i>6,695.97</i>	<i>3,751.23</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>2,170.70</i>	<i>4,803.80</i>	<i>5,943.92</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	103,850.00	178,000.00	83,000.00	205,000.00
<i>Loans, general purposes,</i>	<i>3,850.00</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>100,000.00</i>	<i>160,000.00</i>	<i>80,000.00</i>	<i>205,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,857.70	2,550.00	28,718.21	40,862.49
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,500.00</i>	<i>7,200.00</i>
All other,	4,857.70	2,550.00	8,218.21	33,662.49
Refunds,	3,797.48	81.67	213.00	3,477.65
Agency, trust, and investment,	37,532.71	37,325.62	40,981.85	37,587.25
<i>Taxes and licenses for State,</i>	<i>24,053.05</i>	<i>20,231.25</i>	<i>15,842.65</i>	<i>17,117.51</i>
<i>Taxes for county,</i>	<i>9,689.00</i>	<i>8,994.37</i>	<i>13,055.06</i>	<i>10,273.84</i>
<i>Reimbursements for grade crossings,</i>	<i>3,785.66</i>	<i>8,100.00</i>	<i>12,084.14</i>	<i>10,195.90</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$235,434.05	\$337,653.19	\$311,747.58	\$343,607.99
Premiums,	—	—	—	—
Municipal indebtedness,	103,850.00	178,000.00	83,000.00	205,000.00
Transfers and refunds,	8,655.18	2,631.67	28,931.21	44,340.14
Agency, trust, and investment,	37,532.71	37,325.62	40,981.85	37,587.25
Total receipts,	\$385,471.94	\$555,610.48	\$464,660.64	\$630,535.38
Balance on hand, including funds,	9,347.37	84,117.37	42,235.86	52,143.48
GRAND TOTAL,	\$394,819.31	\$639,727.85	\$506,896.50	\$682,678.86

Graded According to Population of 1915 — Continued.

GROUP 5.

PAYMENTS.	Webster POPULATION 12,565	West Springfield POPULATION 11,339	Danvers POPULATION 11,177	Natick POPULATION 11,119
Maintenance,	\$168,106.27	\$221,019.64	\$211,794.32	\$229,010.25
<i>Departmental,</i>	<i>153,348.58</i>	<i>199,635.65</i>	<i>143,332.18</i>	<i>218,910.66</i>
General government,	13,917.35	18,202.48	11,159.45	13,727.52
Protection of persons and property,	14,660.23	30,696.35	23,104.98	27,794.45
Health and sanitation,	6,815.93	10,059.77	4,037.17	16,096.87
Highways,	33,205.47	36,039.19	23,044.84	34,770.32
Charities,	23,981.94	12,397.45	14,252.11	40,278.16
Soldiers' benefits,	2,717.05	1,816.00	8,772.78	8,553.85
Schools,	48,674.19	83,471.95	53,862.02	62,559.35
Libraries,	3,605.34	2,237.54	1,500.00	5,314.28
Recreation,	2,799.24	1,908.12	331.94	2,159.77
Pensions,	50.92	—	—	—
Unclassified,	2,920.92	2,806.80	3,266.89	2,656.09
<i>Public service enterprises,</i>	<i>13,298.83</i>	<i>21,383.99</i>	<i>68,466.14</i>	<i>14,056.68</i>
Electric light,	—	—	52,655.83	—
Water,	13,298.83	21,383.99	15,800.31	14,056.68
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,458.86</i>	<i>—</i>	<i>6.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,048.91</i>
Interest,	4,743.54	25,554.29	12,170.76	27,937.42
<i>Loans, general purposes,</i>	<i>2,224.21</i>	<i>12,684.29</i>	<i>2,199.76</i>	<i>22,104.42</i>
<i>Loans, public service enterprises,</i>	<i>2,519.33</i>	<i>12,870.00</i>	<i>9,971.00</i>	<i>6,833.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	20,068.82	147,589.82	52,736.33	20,749.25
<i>Departmental,</i>	<i>19,168.37</i>	<i>117,051.83</i>	<i>34,417.07</i>	<i>10,533.20</i>
General government,	—	500.00	64.00	—
Protection of persons and property,	6,075.00	—	165.00	219.00
Health and sanitation,	3,796.29	4,538.87	—	994.32
Highways,	9,297.08	14,440.57	20,538.70	8,841.88
Charities,	—	—	—	—
Schools,	—	68,032.65	12,005.67	13.00
Libraries,	—	29,142.66	—	—
Recreation,	—	397.08	1,643.70	465.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>625.45</i>	<i>30,537.99</i>	<i>18,319.26</i>	<i>10,216.05</i>
Electric light,	—	—	9,609.50	—
Water,	625.45	30,537.99	8,709.76	10,216.05
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>275.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	117,200.00	165,800.00	104,750.00	268,800.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,500.00</i>	<i>17,200.00</i>
<i>From revenue and other sources,</i>	<i>17,200.00</i>	<i>15,800.00</i>	<i>4,250.00</i>	<i>16,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>100,000.00</i>	<i>150,000.00</i>	<i>80,000.00</i>	<i>245,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,857.70	2,550.00	23,718.21	40,862.49
<i>To sinking funds from revenue,</i>	<i>4,800.00</i>	<i>2,500.00</i>	<i>8,000.00</i>	<i>25,769.20</i>
<i>All other,</i>	<i>57.70</i>	<i>50.00</i>	<i>20,718.21</i>	<i>15,093.29</i>
Refunds,	3,797.48	81.67	213.00	3,477.65
Agency, trust, and investment,	43,099.62	40,578.16	30,043.80	69,786.36
<i>Taxes and licenses for State,</i>	<i>24,058.05</i>	<i>20,231.25</i>	<i>16,842.65</i>	<i>17,117.51</i>
<i>Taxes for county,</i>	<i>9,689.00</i>	<i>8,994.37</i>	<i>13,055.06</i>	<i>10,273.84</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>9,352.57</i>	<i>11,352.54</i>	<i>1,146.09</i>	<i>42,395.01</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$172,849.81	\$246,573.93	\$223,965.08	\$256,947.67
Permanent debt (except from sinking funds),	17,200.00	15,800.00	4,250.00	16,600.00
Sinking fund requirements from revenue,	4,800.00	2,500.00	8,000.00	25,769.20
Outlays,	20,068.82	147,589.82	52,736.33	20,749.25
Permanent debt from sinking funds,	—	—	20,500.00	17,200.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	100,000.00	150,000.00	80,000.00	245,000.00
Transfers (except to sinking funds) and refunds,	3,855.18	131.67	29,931.21	18,570.94
Agency, trust, and investment,	43,099.62	40,578.16	30,043.80	69,786.36
Total payments,	\$361,873.43	\$603,173.58	\$440,426.42	\$660,623.42
<i>Balance on hand, including funds,</i>	<i>32,945.88</i>	<i>36,554.27</i>	<i>66,470.08</i>	<i>22,055.44</i>
GRAND TOTAL,	\$394,819.31	\$639,727.85	\$506,896.50	\$682,678.86

1 Includes serial payments amounting to \$2,200.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Dedham POPULATION 11,043	Norwood POPULATION 10,977	Saugus POPULATION 10,226	Winchester POPULATION 10,005
REVENUE.	\$321,087.89	\$354,064.73	\$207,133.72	\$398,838.77
General,	295,373.72	226,760.08	162,556.22	330,090.38
<i>Taxes,</i>	<i>293,153.02</i>	<i>224,136.70</i>	<i>161,394.33</i>	<i>327,890.44</i>
Property and poll,	273,310.26	183,029.82	155,687.25	312,404.97
Corporation, bank, etc.,	19,842.76	41,106.88	5,707.08	15,585.47
<i>Licenses and permits,</i>	<i>512.75</i>	<i>640.62</i>	<i>233.50</i>	<i>426.00</i>
<i>Fines and forfeits,</i>	<i>684.00</i>	<i>1,231.50</i>	<i>115.00</i>	<i>755.00</i>
<i>Grants and gifts,</i>	<i>1,023.95</i>	<i>751.26</i>	<i>813.39</i>	<i>918.94</i>
For expenses,	1,023.95	751.26	813.39	918.94
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	25,714.17	127,304.65	44,577.50	68,748.39
<i>Special assessments,</i>	<i>6,723.23</i>	<i>10,731.74</i>	<i>1,849.74</i>	<i>9,609.57</i>
To meet expenses,	5,723.23	10,731.74	1,849.74	5,101.16
To meet outlays,	—	—	—	4,508.41
<i>Privileges,</i>	<i>1,942.24</i>	<i>1,214.89</i>	<i>3,588.99</i>	<i>1,680.99</i>
<i>Departmental,</i>	<i>8,131.11</i>	<i>7,770.53</i>	<i>16,693.66</i>	<i>11,554.69</i>
General government,	681.00	622.04	267.00	1,150.93
Protection of persons and property,	125.89	952.88	77.38	1,330.04
Health and sanitation,	132.57	342.73	290.87	2,013.83
Highways,	350.00	2,928.75	200.26	13.00
Charities,	3,185.50	154.61	12,065.87	4,717.20
Soldiers' benefits,	1,821.48	824.00	3,346.00	844.00
Schools,	1,480.37	1,215.34	293.58	1,231.69
Libraries,	236.05	230.18	26.70	249.00
Recreation,	114.00	—	—	—
Unclassified,	4.25	500.00	126.00	15.00
<i>Public service enterprises,</i>	<i>—</i>	<i>99,254.16</i>	<i>13,698.50</i>	<i>30,726.06</i>
Electric light,	—	61,289.30	—	—
Water,	—	37,964.86	13,688.50	30,726.06
All other,	—	—	10.00	—
<i>Cemeteries,</i>	<i>3,130.50</i>	<i>3,620.92</i>	<i>3,908.14</i>	<i>5,030.09</i>
Interest,	6,787.09	4,712.41	4,838.47	10,146.99
On sinking funds,	—	379.07	549.79	—
On trust and investment funds,	3,636.70	20.20	—	2,738.52
All other,	3,150.39	4,313.14	4,288.68	7,408.47
NON-REVENUE.	\$355,765.57	\$308,371.76	\$282,372.59	\$486,668.55
Offsets to outlays,	10,662.34	17,006.24	—	13,400.85
<i>Departmental,</i>	<i>10,662.34</i>	<i>9,611.21</i>	<i>—</i>	<i>8,752.66</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>7,395.03</i>	<i>—</i>	<i>4,648.20</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	295,109.00	232,163.62	245,552.50	398,078.68
<i>Loans, general purposes,</i>	<i>130,000.00</i>	<i>80,900.00</i>	<i>75,000.00</i>	<i>27,750.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>160,000.00</i>	<i>140,000.00</i>	<i>160,000.00</i>	<i>360,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>5,109.00</i>	<i>1,268.62</i>	<i>552.50</i>	<i>328.68</i>
Transfers,	2,994.52	3,000.00	5,227.35	12,105.89
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
All other,	2,994.52	3,000.00	1,227.35	12,105.89
Refunds,	3,329.79	535.13	224.09	1,797.47
Agency, trust, and investment,	43,669.92	55,661.77	30,368.65	61,285.65
<i>Taxes and licenses for State,</i>	<i>27,595.88</i>	<i>28,238.72</i>	<i>12,080.00</i>	<i>29,120.00</i>
<i>Taxes for county,</i>	<i>12,137.88</i>	<i>13,127.18</i>	<i>10,485.71</i>	<i>18,792.35</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,936.16</i>	<i>14,295.87</i>	<i>7,802.94</i>	<i>13,373.30</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$331,750.23	\$371,070.97	\$207,133.72	\$412,239.63
Premiums,	5,109.00	1,268.62	552.50	328.68
Municipal indebtedness,	290,000.00	230,900.00	245,000.00	397,750.00
Transfers and refunds,	6,324.31	3,535.13	6,451.44	13,903.36
Agency, trust, and investment,	43,669.92	55,661.77	30,368.65	61,285.65
Total receipts,	\$676,853.46	\$662,436.49	\$489,506.31	\$885,507.32
Balance on hand, including funds,	43,114.19	15,223.21	9,929.47	33,587.08
GRAND TOTAL,	\$719,967.65	\$677,659.70	\$499,435.78	\$919,094.40

¹ Includes \$5 from administration of trust funds. See "Unclassified."

Graded According to Population of 1915 — Continued.

GROUP 6.

PAYMENTS.	Dedham POPULATION 11,043	Norwood POPULATION 10,977	Saugus POPULATION 10,226	Winchester POPULATION 10,005
Maintenance,	\$243,547.32	\$223,808.59	\$170,312.16	\$284,177.23
<i>Departmental,</i>	<i>237,648.06</i>	<i>159,084.75</i>	<i>160,684.48</i>	<i>269,788.76</i>
General government,	14,432.52	15,551.20	11,826.52	24,918.72
Protection of persons and property,	42,564.17	16,768.10	22,285.92	37,423.08
Health and sanitation,	13,501.17	8,689.68	4,668.58	24,890.63
Highways,	43,610.28	20,576.93	27,114.95	66,971.93
Charities,	16,769.35	11,059.17	18,262.96	14,209.38
Soldiers' benefits,	2,792.90	1,347.12	4,318.75	900.66
Schools,	86,805.94	79,078.70	61,511.38	87,611.53
Libraries,	6,466.48	4,749.72	1,461.52	4,297.75
Recreation,	6,870.68	13.16	3,946.35	6,022.82
Pensions,	400.00	—	—	639.06
Unclassified,	3,434.57	1,250.97	5,287.55	1,903.20
<i>Public service enterprises,</i>	<i>—</i>	<i>61,009.73</i>	<i>6,389.93</i>	<i>8,293.22</i>
Electric light,	—	43,402.21	—	—
Water,	—	17,607.52	6,389.93	8,293.22
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>5,894.26</i>	<i>3,714.11</i>	<i>3,237.75</i>	<i>6,085.25</i>
<i>Administration of trust funds,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest,	26,037.17	22,456.37	14,983.46	38,660.98
<i>Loans, general purposes,</i>	<i>26,037.17</i>	<i>17,674.98</i>	<i>10,348.32</i>	<i>34,690.98</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>4,781.39</i>	<i>4,635.14</i>	<i>3,970.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	104,355.03	123,183.67	62,414.97	79,095.02
<i>Departmental,</i>	<i>103,971.63</i>	<i>85,278.44</i>	<i>52,805.54</i>	<i>60,763.85</i>
General government,	—	855.26	160.00	10,054.06
Protection of persons and property,	290.00	6,557.50	100.00	1,429.70
Health and sanitation,	2,714.71	9,570.73	695.81	20,768.82
Highways,	38,253.54	67,735.91	642.44	24,427.74
Charities,	—	—	—	—
Schools,	62,713.28	444.97	51,207.29	—
Libraries,	—	114.07	—	—
Recreation,	—	—	—	4,083.53
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>35,408.42</i>	<i>9,609.43</i>	<i>18,331.17</i>
Electric light,	—	23,804.65	—	—
Water,	—	11,603.77	9,609.43	18,331.17
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>383.60</i>	<i>2,496.81</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	192,519.92	188,300.00	209,215.99	436,537.94
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>32,519.92</i>	<i>46,800.00</i>	<i>14,215.99</i>	<i>61,537.94</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>160,000.00</i>	<i>141,500.00</i>	<i>190,000.00</i>	<i>375,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,994.52	3,000.00	6,227.35	12,105.89
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>3,000.00</i>	<i>700.00</i>	<i>—</i>
<i>All other,</i>	<i>2,994.52</i>	<i>—</i>	<i>5,527.35</i>	<i>12,105.89</i>
Refunds,	3,329.79	535.13	224.09	1,797.47
Agency, trust, and investment,	44,414.31	58,686.07	25,461.19	55,789.90
<i>Taxes and licenses for State,</i>	<i>27,595.88</i>	<i>28,238.72</i>	<i>12,080.00</i>	<i>29,120.00</i>
<i>Taxes for county,</i>	<i>12,137.88</i>	<i>13,127.18</i>	<i>10,485.71</i>	<i>18,792.35</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,680.55</i>	<i>17,320.17</i>	<i>2,895.48</i>	<i>7,877.55</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$269,584.49	\$246,264.96	\$185,295.62	\$322,838.21
Permanent debt (except from sinking funds),	32,519.92	46,800.00	14,215.99	61,537.94
Sinking fund requirements from revenue,	—	3,000.00	700.00	—
Outlays,	104,355.03	123,183.67	62,414.97	79,095.02
Permanent debt from sinking funds,	—	—	5,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	160,000.00	141,500.00	190,000.00	375,000.00
Transfers (except to sinking funds) and refunds,	6,324.31	535.13	5,751.44	13,903.36
Agency, trust, and investment,	44,414.31	58,686.07	25,461.19	55,789.90
Total payments,	\$617,198.06	\$619,969.83	\$488,839.21	\$908,164.43
Balance on hand, including funds,	102,769.59	57,689.87	10,596.57	10,929.97
GRAND TOTAL,	\$719,967.65	\$677,659.70	\$499,435.78	\$919,094.40

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Easthampton POPULATION 9,845	Athol POPULATION 9,783	Palmer POPULATION 9,468	North Attleborough POPULATION 9,398
REVENUE.	\$199,730.08	\$237,543.26	\$165,517.15	\$278,791.75
General,	162,251.06	167,687.96	149,890.75	192,962.71
<i>Taxes,</i>	<i>150,281.81</i>	<i>156,832.81</i>	<i>140,741.42</i>	<i>190,243.09</i>
Property and poll,	126,976.46	146,586.35	127,840.91	175,611.86
Corporation, bank, etc.,	23,305.35	10,246.46	12,900.51	14,631.23
<i>Licenses and permits,</i>	<i>8,790.75</i>	<i>9,002.09</i>	<i>8,408.75</i>	<i>975.83</i>
<i>Fines and forfeits,</i>	<i>1,176.63</i>	<i>687.66</i>	<i>14.00</i>	<i>113.58</i>
<i>Grants and gifts,</i>	<i>2,001.87</i>	<i>1,165.60</i>	<i>726.58</i>	<i>1,630.21</i>
For expenses,	1,982.77	565.50	726.58	1,630.21
For outlays,	19.10	600.00	—	—
All other,	—	—	—	—
Commercial,	37,479.02	69,855.30	15,626.40	85,829.04
<i>Special assessments,</i>	<i>2,260.00</i>	<i>2,188.03</i>	<i>1,474.59</i>	<i>3,503.46</i>
To meet expenses,	—	2,188.03	1,474.59	2,992.70
To meet outlays,	2,260.00	—	—	510.76
<i>Privileges,</i>	<i>1,601.43</i>	<i>578.50</i>	<i>4,978.18</i>	<i>1,003.76</i>
<i>Departmental,</i>	<i>11,408.74</i>	<i>18,670.61</i>	<i>7,078.31</i>	<i>15,378.73</i>
General government,	473.80	—	35.00	426.53
Protection of persons and property,	291.55	124.09	169.49	508.55
Health and sanitation,	2,089.33	8,968.47	106.43	4,751.34
Highways,	502.45	25.20	375.12	495.43
Charities,	5,701.89	3,348.15	2,938.66	7,867.80
Soldiers' benefits,	300.00	3,051.00	752.00	1,018.00
Schools,	2,028.72	2,854.99	2,701.61	90.08
Libraries,	—	289.61	—	221.00
Recreation,	—	9.00	—	—
Unclassified,	21.00	—	—	—
<i>Public service enterprises,</i>	<i>20,518.81</i>	<i>42,026.53</i>	<i>—</i>	<i>60,596.99</i>
Electric light,	—	—	—	34,054.53
Water,	20,518.81	42,026.53	—	26,542.46
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>212.55</i>	<i>2,333.51</i>	<i>1,389.85</i>	<i>—</i>
<i>Interest,</i>	<i>1,477.49</i>	<i>4,058.22</i>	<i>705.47</i>	<i>5,346.10</i>
On sinking funds,	—	2,446.47	—	2,596.36
On trust and investment funds,	350.00	12.12	72.76	48.48
All other,	1,127.49	1,599.63	632.71	2,701.26
NON-REVENUE.	\$181,784.71	\$147,928.70	\$86,565.59	\$247,623.57
Offsets to outlays,	—	895.45	—	320.28
<i>Departmental,</i>	<i>—</i>	<i>895.45</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>320.28</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	143,325.61	114,135.00	65,000.00	200,000.00
<i>Loans, general purposes,</i>	<i>11,300.00</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>132,000.00</i>	<i>105,000.00</i>	<i>65,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>25.61</i>	<i>135.00</i>	<i>—</i>	<i>—</i>
Transfers,	50.00	5,192.36	—	12,460.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,997.76</i>
All other,	50.00	5,192.36	—	8,462.74
Refunds,	52.15	607.49	2.25	—
Agency, trust, and investment,	38,356.95	27,098.40	21,563.34	34,842.79
<i>Taxes and licenses for State,</i>	<i>17,700.16</i>	<i>18,595.43</i>	<i>14,460.04</i>	<i>17,191.20</i>
<i>Taxes for county,</i>	<i>19,094.81</i>	<i>6,623.00</i>	<i>5,290.80</i>	<i>11,834.33</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,061.98</i>	<i>1,879.97</i>	<i>1,812.50</i>	<i>5,817.26</i>
All other,	500.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$199,730.08	\$238,438.71	\$165,517.15	\$279,112.03
Premiums,	25.61	135.00	—	—
Municipal indebtedness,	143,300.00	114,000.00	65,000.00	200,000.00
Transfers and refunds,	102.15	5,799.85	2.25	12,460.50
Agency, trust, and investment,	38,356.95	27,098.40	21,563.34	34,842.79
Total receipts,	\$381,514.79	\$385,471.96	\$252,082.74	\$526,415.32
Balance on hand, including funds,	21,831.50	36,180.67	8,062.25	30,239.06
GRAND TOTAL,	\$403,346.29	\$421,652.63	\$260,144.99	\$556,654.38

Graded According to Population of 1915 — Continued.

GROUP 7.

PAYMENTS.	Easthampton POPULATION 9,845	Athol POPULATION 9,783	Palmer POPULATION 9,468	North Attleborough POPULATION 9,398
Maintenance,	\$144,782.66	\$146,493.60	\$110,246.17	\$198,186.37
<i>Departmental,</i>	<i>131,285.50</i>	<i>133,790.37</i>	<i>108,564.52</i>	<i>168,485.75</i>
General government,	11,556.13	7,983.43	7,211.00	10,738.41
Protection of persons and property,	19,105.05	21,212.61	5,463.85	28,957.06
Health and sanitation,	11,479.75	5,456.95	3,158.61	9,924.55
Highways,	24,470.33	26,498.06	24,738.53	22,383.85
Charities,	12,429.35	11,380.67	10,303.86	21,543.78
Soldiers' benefits,	454.00	4,542.86	1,071.24	1,678.00
Schools,	49,608.37	51,641.14	52,814.29	58,437.42
Libraries,	1,400.00	2,128.90	3,005.75	3,715.08
Recreation,	352.22	746.89	—	150.10
Pensions,	—	—	—	—
Unclassified,	430.30	2,198.86	797.39	957.50
<i>Public service enterprises,</i>	<i>12,669.88</i>	<i>9,645.39</i>	<i>—</i>	<i>39,700.62</i>
Electric light,	—	—	—	30,267.23
Water,	12,669.88	9,645.39	—	9,433.39
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>827.28</i>	<i>3,067.84</i>	<i>1,681.65</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	10,067.70	23,556.72	4,140.98	20,112.56
<i>Loans, general purposes,</i>	<i>8,402.70</i>	<i>11,036.72</i>	<i>4,140.98</i>	<i>13,235.67</i>
<i>Loans, public service enterprises,</i>	<i>1,665.00</i>	<i>12,520.00</i>	<i>—</i>	<i>6,876.89</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	28,131.24	26,828.42	6,847.16	13,628.03
<i>Departmental,</i>	<i>23,388.93</i>	<i>23,348.60</i>	<i>6,847.16</i>	<i>9,276.97</i>
General government,	—	—	—	—
Protection of persons and property,	150.00	832.43	1,399.41	441.64
Health and sanitation,	7,778.38	—	497.01	2,316.11
Highways,	1,048.41	17,972.55	4,950.74	5,836.75
Charities,	682.00	—	—	—
Schools,	13,711.04	4,543.62	—	682.47
Libraries,	—	—	—	—
Recreation,	19.10	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,742.31</i>	<i>2,879.82</i>	<i>—</i>	<i>4,351.06</i>
Electric light,	—	—	—	2,689.69
Water,	4,742.31	2,879.82	—	1,661.37
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>600.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	169,500.00	126,750.00	80,600.00	249,245.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,997.76</i>
<i>From revenue and other sources,</i>	<i>32,500.00</i>	<i>26,750.00</i>	<i>15,600.00</i>	<i>35,247.24</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>137,000.00</i>	<i>100,000.00</i>	<i>65,000.00</i>	<i>210,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	50.00	5,192.36	—	12,460.50
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>	<i>6,000.00</i>
<i>All other,</i>	<i>50.00</i>	<i>1,692.36</i>	<i>—</i>	<i>6,460.50</i>
Refunds,	52.15	607.49	2.25	—
Agency, trust, and investment,	38,354.73	32,888.99	21,563.34	39,406.79
<i>Taxes and licenses for State,</i>	<i>17,700.16</i>	<i>18,695.43</i>	<i>14,460.04</i>	<i>17,191.20</i>
<i>Taxes for county,</i>	<i>19,094.81</i>	<i>6,623.00</i>	<i>5,290.80</i>	<i>11,834.33</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,059.76</i>	<i>7,670.56</i>	<i>1,812.50</i>	<i>10,381.26</i>
<i>All other,</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$154,850.36	\$170,050.32	\$114,387.15	\$218,298.93
Permanent debt (except from sinking funds),	32,500.00	26,750.00	15,600.00	35,247.24
Sinking fund requirements from revenue,	—	3,500.00	—	6,000.00
Outlays,	28,131.24	26,828.42	6,847.16	13,628.03
Permanent debt from sinking funds,	—	—	—	3,997.76
Bonds refunded, current year,	—	—	—	—
Temporary loans,	137,000.00	100,000.00	65,000.00	210,000.00
Transfers (except to sinking funds) and refunds,	102.15	2,299.85	2.25	6,460.50
Agency, trust, and investment,	38,354.73	32,888.99	21,563.34	39,406.79
Total payments,	\$390,938.48	\$362,317.58	\$223,399.90	\$533,039.25
<i>Balance on hand, including funds,</i>	<i>12,407.81</i>	<i>59,335.05</i>	<i>36,745.09</i>	<i>23,615.13</i>
GRAND TOTAL,	\$403,346.29	\$421,652.63	\$260,144.99	\$556,654.38

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 8.

RECEIPTS.	Bridgewater POPULATION 9,381	Ware POPULATION 9,346	Braintree POPULATION 9,343	Northbridge POPULATION 9,254
REVENUE.	\$116,125.37	\$147,843.08	\$273,911.86	\$130,888.01
General,	103 110.75	120,944.16	168 611.34	120,987.67
<i>Taxes,</i>	<i>100,071.38</i>	<i>107,938.19</i>	<i>166,485.68</i>	<i>118,834.13</i>
Property and poll,	90,131.47	95,916.50	156,422.98	88,226.53
Corporation, bank, etc.,	9,939.91	12,021.69	10,062.70	30,607.60
<i>Licenses and permits,</i>	<i>215.00</i>	<i>10,072.25</i>	<i>379.60</i>	<i>652.00</i>
<i>Fines and forfeits,</i>	<i>2,035.47</i>	<i>462.00</i>	<i>552.66</i>	<i>385.85</i>
<i>Grants and gifts,</i>	<i>788.90</i>	<i>2,471.72</i>	<i>1,193.48</i>	<i>1,116.69</i>
For expenses,	788.90	471.72	1,093.48	1,115.69
For outlays,	—	2,000.00	100.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>.02</i>	<i>—</i>
Commercial,	13,014.62	26,893.92	105,300.52	9,900.34
<i>Special assessments,</i>	<i>546.29</i>	<i>1,833.26</i>	<i>2,823.62</i>	<i>1,920.17</i>
To meet expenses,	546.29	1,356.18	2,823.62	1,920.17
To meet outlays,	—	477.08	—	—
<i>Privileges,</i>	<i>2,821.04</i>	<i>1,182.70</i>	<i>2,581.11</i>	<i>1,930.53</i>
<i>Departmental,</i>	<i>7,081.53</i>	<i>9,589.18</i>	<i>8,610.44</i>	<i>5,891.79</i>
General government,	737.90	1,457.32	1,069.00	—
Protection of persons and property,	158.67	122.10	151.37	119.29
Health and sanitation,	328.50	995.71	321.75	231.07
Highways,	488.98	106.63	482.27	586.45
Charities,	1,501.09	4,791.05	3,080.23	4,276.64
Soldiers' benefits,	1,794.00	482.00	2,524.00	480.00
Schools,	1,222.59	1,524.00	832.56	198.34
Libraries,	127.60	—	144.26	—
Recreation,	—	91.75	5.00	—
Unclassified,	722.20	18.62	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>10,589.26</i>	<i>76,696.18</i>	<i>—</i>
Electric light,	—	—	40,872.07	—
Water,	—	10,589.26	35,824.11	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,552.94</i>	<i>27.00</i>	<i>50.00</i>
<i>Interest,</i>	<i>2,565.76</i>	<i>1,151.58</i>	<i>14,562.17</i>	<i>107.85</i>
On sinking funds,	—	—	9,459.18	—
On trust and investment funds,	1,359.34	—	2,013.27	41.74
All other,	1,206.42	1,151.58	3,089.72	66.11
NON-REVENUE.	\$79,469.81	\$121,346.91	\$128,456.49	\$34,808.68
Offsets to outlays,	3,157.23	30.80	—	25.00
<i>Departmental,</i>	<i>3,157.23</i>	<i>30.80</i>	<i>—</i>	<i>25.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	59,112.50	82,060.00	92,035.00	12,900.52
<i>Loans, general purposes,</i>	<i>9,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>50,000.00</i>	<i>80,000.00</i>	<i>85,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>112.50</i>	<i>60.00</i>	<i>35.00</i>	<i>2,900.52</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,507.70	250.00	4,479.61	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,507.70</i>	<i>250.00</i>	<i>4,479.61</i>	<i>—</i>
Refunds,	315.97	4,829.70	2,767.39	95.75
Agency, trust, and investment,	14,376.41	34,176.41	29,174.49	21,787.41
<i>Taxes and licenses for State,</i>	<i>8,080.00</i>	<i>17,851.89</i>	<i>15,840.50</i>	<i>14,875.31</i>
<i>Taxes for county,</i>	<i>5,722.05</i>	<i>14,595.46</i>	<i>7,533.86</i>	<i>7,378.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>574.36</i>	<i>1,729.06</i>	<i>5,800.13</i>	<i>84.10</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$119,282.60	\$147,873.88	\$273,911.86	\$130,913.01
Premiums,	112.50	60.00	35.00	—
Municipal indebtedness,	59,000.00	82,000.00	92,000.00	12,900.52
Transfers and refunds,	2,823.67	5,079.70	7,247.00	95.75
Agency, trust, and investment,	14,376.41	34,176.41	29,174.49	21,787.41
Total receipts,	\$195,595.18	\$269,189.99	\$402,368.35	\$165,696.69
Balance on hand, including funds,	4,840.09	13,279.43	62,022.08	46,938.04
GRAND TOTAL,	\$200,435.27	\$282,469.42	\$464,390.43	\$212,634.73

Graded According to Population of 1915 — Continued.

GROUP 8.

PAYMENTS.	Bridgewater POPULATION 9,381	Ware POPULATION 9,346	Braintree POPULATION 9,343	Northbridge POPULATION 9,254
Maintenance,	\$38,581.69	\$115,427.06	\$205,895.70	\$95,464.82
<i>Departmental,</i>	<i>88,581.69</i>	<i>102,584.56</i>	<i>155,980.94</i>	<i>95,313.82</i>
General government,	5,110.37	8,568.04	9,087.62	3,180.04
Protection of persons and property,	12,064.94	6,210.54	23,079.92	2,715.85
Health and sanitation,	2,601.85	5,292.79	2,719.39	4,186.90
Highways,	14,737.35	21,716.28	34,536.42	20,273.13
Charities,	6,480.01	917.00	12,066.27	10,990.55
Soldiers' benefits,	2,313.45	3,357.00	3,357.00	558.00
Schools,	41,826.85	42,299.82	62,490.84	50,127.83
Libraries,	2,669.62	1,500.00	3,057.33	2,575.00
Recreation,	—	276.63	4,819.69	207.77
Pensions,	—	—	—	—
Unclassified,	757.25	1,369.31	766.46	498.75
<i>Public service enterprises,</i>	<i>—</i>	<i>9,355.89</i>	<i>49,619.80</i>	<i>—</i>
Electric light,	—	—	32,680.07	—
Water,	—	9,347.22	16,939.23	—
All other,	—	8.67	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>3,486.61</i>	<i>211.50</i>	<i>151.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>83.96</i>	<i>—</i>
Interest,	2,234.12	4,103.61	20,358.19	2,839.95
<i>Loans, general purposes,</i>	<i>2,234.12</i>	<i>4,085.61</i>	<i>8,749.08</i>	<i>2,839.95</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>18.00</i>	<i>11,609.11</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	26,289.78	10,297.98	57,576.72	9,341.94
<i>Departmental,</i>	<i>26,289.78</i>	<i>7,271.99</i>	<i>15,681.79</i>	<i>9,341.94</i>
General government,	670.72	—	—	—
Protection of persons and property,	492.55	—	131.98	—
Health and sanitation,	15,416.19	—	—	—
Highways,	9,710.32	1,148.23	11,969.68	7,547.90
Charities,	—	—	170.70	—
Schools,	—	—	825.20	1,794.04
Libraries,	—	—	—	—
Recreation,	—	6,123.76	584.23	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>3,025.99</i>	<i>43,894.93</i>	<i>—</i>
Electric light,	—	—	26,213.74	—
Water,	—	3,025.99	17,681.19	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	58,400.00	89,600.00	101,682.28	25,460.83
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>8,400.00</i>	<i>9,600.00</i>	<i>16,682.28</i>	<i>12,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>50,000.00</i>	<i>80,000.00</i>	<i>85,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,460.83</i>
Transfers,	2,507.70	250.00	4,479.61	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>2,550.00</i>	<i>—</i>
<i>All other,</i>	<i>2,507.70</i>	<i>250.00</i>	<i>1,929.61</i>	<i>—</i>
Refunds,	315.97	4,829.70	2,767.39	95.75
Agency, trust, and investment,	14,376.41	34,176.41	41,287.41	21,829.15
<i>Taxes and licenses for State,</i>	<i>8,080.00</i>	<i>17,851.89</i>	<i>15,840.50</i>	<i>14,376.31</i>
<i>Taxes for county,</i>	<i>5,722.05</i>	<i>14,595.46</i>	<i>7,553.86</i>	<i>7,378.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>574.36</i>	<i>1,729.06</i>	<i>17,918.05</i>	<i>75.84</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$90,815.81	\$119,530.67	\$226,253.89	\$98,304.77
Permanent debt (except from sinking funds),	8,400.00	9,600.00	16,682.28	12,000.00
Sinking fund requirements from revenue,	—	—	2,550.00	—
Outlays,	26,289.78	10,297.98	57,576.72	9,341.94
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	50,000.00	80,000.00	85,000.00	13,460.83
Transfers (except to sinking funds) and refunds,	2,823.67	5,079.70	4,697.00	95.75
Agency, trust, and investment,	14,376.41	34,176.41	41,287.41	21,829.15
Total payments,	\$192,705.67	\$258,684.76	\$434,047.30	\$155,032.44
<i>Balance on hand, including funds,</i>	<i>7,729.60</i>	<i>23,784.66</i>	<i>30,343.13</i>	<i>57,602.29</i>
GRAND TOTAL,	\$200,435.27	\$282,469.42	\$464,390.43	\$212,634.73

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 9.

RECEIPTS.	Middlebor- ough POPULATION 8,631	Milton POPULATION 8,600	Amesbury POPULATION 8,543	Belmont POPULATION 8,081
REVENUE.	\$188,955.23	\$582,794.05	\$222,878.00	\$342,827.38
General,	119,699.53	487,697.50	151,115.54	244,921.94
<i>Taxes,</i>	<i>106,327.78</i>	<i>485,583.90</i>	<i>149,901.87</i>	<i>243,828.25</i>
Property and poll,	96,406.59	427,455.61	135,018.43	228,677.28
Corporation, bank, etc.,	9,921.19	58,128.29	14,883.44	15,150.97
<i>Licenses and permits,</i>	<i>754.60</i>	<i>211.25</i>	<i>261.35</i>	<i>449.00</i>
<i>Fines and forfeits,</i>	<i>468.60</i>	<i>174.55</i>	<i>474.10</i>	<i>93.61</i>
<i>Grants and gifts,</i>	<i>12,124.26</i>	<i>1,727.80</i>	<i>478.22</i>	<i>551.08</i>
For expenses,	11,124.26	1,727.80	478.22	551.08
For outlays,	1,000.00	—	—	—
<i>All other,</i>	<i>24.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	69,255.70	95,096.55	71,762.46	97,905.44
<i>Special assessments,</i>	<i>3,407.17</i>	<i>14,020.56</i>	<i>12,083.91</i>	<i>12,672.18</i>
To meet expenses,	2,280.55	1,024.41	6,180.90	2,870.74
To meet outlays,	1,126.62	12,996.15	5,903.01	9,801.44
<i>Privileges,</i>	<i>2,708.62</i>	<i>2,881.38</i>	<i>2,216.73</i>	<i>3,209.74</i>
<i>Departmental,</i>	<i>21,132.01</i>	<i>10,996.51</i>	<i>5,914.35</i>	<i>6,963.01</i>
General government,	883.63	391.50	1,075.67	360.00
Protection of persons and property,	2,227.25	5,573.69	215.86	390.74
Health and sanitation,	464.03	452.71	528.06	4,437.99
Highways,	5,704.15	657.16	444.89	53.91
Charities,	3,327.34	1,697.06	202.40	141.29
Soldiers' benefits,	5,135.50	1,012.00	2,341.00	648.00
Schools,	3,143.11	406.41	1,066.47	235.62
Libraries,	226.30	511.73	—	188.36
Recreation,	—	278.75	40.00	142.41
Unclassified,	20.70	15.50	—	364.69
<i>Public service enterprises,</i>	<i>39,687.14</i>	<i>51,812.76</i>	<i>43,914.21</i>	<i>65,714.84</i>
Electric light,	1 39,687.14	—	—	36,591.33
Water,	—	51,812.76	43,914.21	29,123.51
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>6,770.41</i>	<i>256.31</i>	<i>1,426.53</i>
<i>Interest,</i>	<i>2,320.76</i>	<i>8,614.93</i>	<i>7,376.95</i>	<i>7,919.14</i>
On sinking funds,	—	—	—	3,647.64
On trust and investment funds,	445.18	3,328.84	2,076.37	—
All other,	1,875.58	5,286.09	5,300.58	4,271.50
NON-REVENUE.	\$83,896.11	\$536,752.08	\$254,801.57	\$284,108.89
Offsets to outlays,	2,667.72	37.50	6,395.61	1,963.53
<i>Departmental,</i>	<i>2,667.72</i>	<i>37.50</i>	<i>5,995.61</i>	<i>293.50</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>400.00</i>	<i>1,670.03</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	60,000.00	423,232.62	222,770.84	232,140.60
<i>Loans, general purposes,</i>	<i>—</i>	<i>111,012.62</i>	<i>123,500.00</i>	<i>221,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>60,000.00</i>	<i>310,000.00</i>	<i>90,600.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>2,220.00</i>	<i>4,270.84</i>	<i>5,140.60</i>
Transfers,	2,073.50	628.81	—	5,888.65
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,073.50</i>	<i>628.81</i>	<i>—</i>	<i>5,888.65</i>
Refunds,	101.17	3,177.51	242.37	1,036.77
Agency, trust, and investment,	19,053.72	109,675.64	25,392.75	43,079.34
<i>Taxes and licenses for State,</i>	<i>10,577.92</i>	<i>54,655.37</i>	<i>13,209.69</i>	<i>20,080.00</i>
<i>Taxes for county,</i>	<i>7,024.99</i>	<i>25,036.76</i>	<i>10,485.71</i>	<i>12,958.46</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,450.81</i>	<i>29,983.51</i>	<i>1,697.35</i>	<i>10,040.88</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$191,622.95	\$582,831.55	\$229,273.61	\$344,790.91
Premiums,	—	2,220.00	4,270.84	5,140.60
Municipal indebtedness,	60,000.00	421,012.62	218,500.00	227,000.00
Transfers and refunds,	2,174.67	3,806.32	242.37	6,925.42
Agency, trust, and investment,	19,053.72	109,675.64	25,392.75	43,079.34
Total receipts,	\$272,851.34	\$1,119,546.13	\$477,679.57	\$626,936.27
Balance on hand, including funds,	22,553.71	18,743.70	32,409.24	7,408.44
GRAND TOTAL,	\$295,405.05	\$1,138,289.83	\$510,088.81	\$634,344.71

1 Includes \$8,114.46 from gas.

Graded According to Population of 1915 — Continued.

GROUP 9.

PAYMENTS.	Middlebor- ough POPULATION 8,631	Milton POPULATION 8,600	Amesbury POPULATION 8,543	Belmont POPULATION 8,081
Maintenance,	\$150,618.25	\$357,325.67	\$139,188.00	\$197,538.86
<i>Departmental,</i>	<i>124,560.83</i>	<i>322,965.81</i>	<i>124,460.60</i>	<i>163,672.02</i>
General government,	11,383.33	16,291.47	9,062.62	15,269.27
Protection of persons and property,	11,778.08	87,048.03	23,327.60	24,870.41
Health and sanitation,	5,199.26	19,997.67	7,058.00	17,109.10
Highways,	24,911.93	63,964.68	29,328.91	22,296.89
Charities,	12,544.65	7,991.67	11,151.82	3,143.07
Soldiers' benefits,	6,566.61	1,906.47	3,464.50	912.00
Schools,	46,661.93	92,378.71	34,886.99	54,568.16
Libraries,	4,567.12	12,851.27	4,672.91	5,317.31
Recreation,	100.00	7,769.53	461.77	6,850.31
Pensions,	281.32	4,177.59	—	375.00
Unclassified,	566.60	8,588.72	1,045.48	2,960.50
<i>Public service enterprises,</i>	<i>26,057.42</i>	<i>22,475.28</i>	<i>14,394.51</i>	<i>42,021.55</i>
Electric light,	26,057.42	—	—	35,342.58
Water,	—	22,475.28	14,394.51	6,678.97
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>10,506.10</i>	<i>332.89</i>	<i>1,845.29</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>1,378.48</i>	<i>—</i>	<i>—</i>
Interest,	4,664.57	47,978.27	17,071.35	32,596.12
<i>Loans, general purposes,</i>	<i>2,644.57</i>	<i>30,861.35</i>	<i>7,821.35</i>	<i>22,594.86</i>
<i>Loans, public service enterprises,</i>	<i>2,020.00</i>	<i>17,116.92</i>	<i>9,250.00</i>	<i>10,001.26</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	43,705.63	134,419.93	49,891.20	212,289.09
<i>Departmental,</i>	<i>14,919.92</i>	<i>120,558.77</i>	<i>49,891.20</i>	<i>187,955.97</i>
General government,	7,145.85	—	—	—
Protection of persons and property,	425.00	18,330.14	1,772.43	310.72
Health and sanitation,	—	13,620.42	4,727.10	18,018.25
Highways,	7,349.07	60,727.26	20,784.84	10,863.78
Charities,	—	—	—	—
Schools,	—	27,520.95	20,546.83	158,763.22
Libraries,	—	—	—	—
Recreation,	—	360.00	2,060.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>28,785.71</i>	<i>13,861.16</i>	<i>—</i>	<i>24,333.12</i>
Electric light,	28,785.71	—	—	11,175.28
Water,	—	13,861.16	—	13,157.84
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	56,750.00	359,268.07	138,000.00	28,894.49
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,750.00</i>	<i>49,268.07</i>	<i>28,000.00</i>	<i>28,894.49</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>50,000.00</i>	<i>310,000.00</i>	<i>110,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,073.50	628.81	—	5 888.65
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,317.33</i>
<i>All other,</i>	<i>2,073.50</i>	<i>628.81</i>	<i>—</i>	<i>1,571.32</i>
Refunds,	101.17	3,177.51	242.37	1,036.77
Agency, trust, and investment,	19,053.72	101,184.79	24,659.11	40,327.42
<i>Taxes and licenses for State,</i>	<i>10,677.92</i>	<i>54,655.37</i>	<i>13,209.69</i>	<i>20,080.00</i>
<i>Taxes for county,</i>	<i>7,024.99</i>	<i>25,036.76</i>	<i>10,485.71</i>	<i>12,958.46</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,450.81</i>	<i>21,492.66</i>	<i>963.71</i>	<i>7,288.96</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$155,282.82	\$405,303.94	\$156,259.35	\$230,134.98
Permanent debt (except from sinking funds),	6,750.00	49,268.07	28,000.00	28,894.49
Sinking fund requirements from revenue,	—	—	—	4,317.33
Outlays,	43,705.63	134,419.93	49,891.20	212,289.09
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	50,000.00	310,000.00	110,000.00	—
Transfers (except to sinking funds) and refunds,	2,174.67	3,806.32	242.37	2,608.09
Agency, trust, and investment,	19,053.72	101,184.79	24,659.11	40,327.42
Total payments,	\$276,966.84	\$1,003,983.05	\$369,052.03	\$518,571.40
<i>Balance on hand, including funds,</i>	<i>18,438.21</i>	<i>134,806.78</i>	<i>141,036.78</i>	<i>115,773.81</i>
GRAND TOTAL,	\$295,405.05	\$1,138,239.83	\$510,088.81	\$634,344.71

¹ Includes \$5,574.65 for gas.

² Includes \$4,298.87 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 10.

RECEIPTS.	Andover POPULATION 7,978	Montague POPULATION 7,925	Marblehead POPULATION 7,606	Whitman POPULATION 7,520
REVENUE.	\$217,694.64	\$113,200.89	\$320,772.01	\$157,213.17
General,	157,413.26	103,660.26	207,642.73	121,447.53
<i>Taxes,</i>	<i>153,643.65</i>	<i>102,928.53</i>	<i>207,004.64</i>	<i>120,338.00</i>
Property and poll,	128,368.28	95,953.37	198,422.81	115,911.84
Corporation, bank, etc.,	25,175.37	6,975.16	8,581.83	4,416.16
<i>Licenses and permits,</i>	<i>213.75</i>	<i>321.00</i>	<i>81.00</i>	<i>151.50</i>
<i>Fines and forfeits,</i>	<i>139.80</i>	<i>360.73</i>	<i>210.92</i>	<i>101.78</i>
<i>Grants and gifts,</i>	<i>3,616.06</i>	<i>50.00</i>	<i>346.17</i>	<i>866.25</i>
For expenses,	632.26	50.00	346.17	866.25
For outlays,	2,883.80	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	60,281.38	9,540.63	113,129.28	35,765.64
<i>Special assessments,</i>	<i>13,159.88</i>	<i>1,873.82</i>	<i>1,272.45</i>	<i>—</i>
To meet expenses,	12,757.17	917.44	1,272.45	—
To meet outlays,	402.71	956.38	—	—
<i>Privileges,</i>	<i>2,174.30</i>	<i>876.83</i>	<i>1,131.49</i>	<i>—</i>
<i>Departmental,</i>	<i>7,604.13</i>	<i>6,693.48</i>	<i>18,722.94</i>	<i>11,555.45</i>
General government,	442.50	81.56	328.43	1,070.35
Protection of persons and property,	338.31	492.21	482.55	142.63
Health and sanitation,	—	233.72	178.10	—
Highways,	1,522.66	38.00	518.76	179.20
Charities,	1,939.03	2,419.16	2,576.38	987.59
Soldiers' benefits,	1,394.00	1,633.00	14,437.00	5,874.00
Schools,	1,418.04	1,510.54	9.16	2,677.31
Libraries,	168.13	285.29	51.56	150.68
Recreation,	—	—	141.00	—
Unclassified,	346.46	—	—	473.69
<i>Public service enterprises,</i>	<i>23,923.94</i>	<i>—</i>	<i>87,026.35</i>	<i>18,644.16</i>
Electric light,	—	—	48,409.80	—
Water,	23,844.59	—	38,504.12	18,644.16
All other,	79.35	—	112.43	—
<i>Cemeteries,</i>	<i>1,174.80</i>	<i>—</i>	<i>696.68</i>	<i>—</i>
<i>Interest,</i>	<i>12,244.33</i>	<i>96.50</i>	<i>4,279.37</i>	<i>5,566.03</i>
On sinking funds,	1,903.13	—	1,115.80	1,731.50
On trust and investment funds,	7,285.93	—	2,005.84	32.29
All other,	3,055.27	96.50	1,157.73	3,802.24
NON-REVENUE.	\$264,577.13	\$89,376.48	\$237,970.39	\$267,831.11
Offsets to outlays,	8,074.16	700.00	1,684.99	800.76
<i>Departmental,</i>	<i>6,839.82</i>	<i>700.00</i>	<i>110.25</i>	<i>800.76</i>
<i>Public service enterprises,</i>	<i>1,234.34</i>	<i>—</i>	<i>1,574.74</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	207,529.50	63,637.38	195,929.17	139,335.80
<i>Loans, general purposes,</i>	<i>115,000.00</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>—</i>	<i>15,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>80,000.00</i>	<i>63,637.38</i>	<i>150,000.00</i>	<i>120,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,221.80</i>
<i>Premiums,</i>	<i>2,529.50</i>	<i>—</i>	<i>429.17</i>	<i>114.00</i>
Transfers,	8,027.89	—	2,390.12	61,586.01
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>46,000.00</i>
<i>All other,</i>	<i>8,027.89</i>	<i>—</i>	<i>2,390.12</i>	<i>15,586.01</i>
Refunds,	178.22	98.29	325.54	18.33
Agency, trust, and investment,	40,767.36	24,940.81	37,640.57	66,090.21
<i>Taxes and licenses for State,</i>	<i>18,064.60</i>	<i>12,113.54</i>	<i>18,759.43</i>	<i>10,253.19</i>
<i>Taxes for county,</i>	<i>14,374.46</i>	<i>12,422.91</i>	<i>15,346.64</i>	<i>7,138.29</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8,328.30</i>	<i>404.36</i>	<i>3,534.50</i>	<i>48,698.73</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$225,768.80	\$113,900.89	\$322,457.00	\$158,013.93
Premiums,	2,529.50	—	429.17	114.00
Municipal indebtedness,	205,000.00	63,637.38	195,500.00	139,221.80
Transfers and refunds,	8,206.11	98.29	2,715.66	61,604.34
Agency, trust, and investment,	40,767.36	24,940.81	37,640.57	66,090.21
Total receipts,	\$482,271.77	\$202,577.37	\$558,742.40	\$425,044.28
<i>Balance on hand, including funds,</i>	<i>44,347.87</i>	<i>3,962.18</i>	<i>38,623.42</i>	<i>8,444.55</i>
GRAND TOTAL,	\$526,619.64	\$206,529.55	\$597,365.82	\$433,488.83

Graded According to Population of 1915 — Continued.

GROUP 10.

PAYMENTS.	Andover POPULATION 7,978	Montague POPULATION 7,925	Marblehead POPULATION 7,606	Whitman POPULATION 7,520
Maintenance,	\$150,017.64	\$101,440.95	\$238,538.53	\$116,743.71
<i>Departmental,</i>	<i>135,175.99</i>	<i>101,440.95</i>	<i>172,993.23</i>	<i>107,631.00</i>
General government,	9,253.83	6,047.76	17,437.65	8,634.62
Protection of persons and property,	19,626.54	4,990.62	31,176.87	10,079.10
Health and sanitation,	3,469.72	4,707.33	8,034.37	2,293.90
Highways,	27,996.21	18,651.03	26,025.55	19,181.34
Charities,	11,631.43	10,274.18	16,614.36	9,033.86
Soldiers' benefits,	1,881.58	1,740.78	20,125.86	6,998.87
Schools,	51,723.15	49,041.06	48,207.27	46,385.02
Libraries,	5,961.08	3,669.72	1,758.00	1,961.98
Recreation,	1,111.46	500.00	1,961.61	879.11
Pensions,	300.00	—	—	—
Unclassified,	2,220.99	1,818.47	1,651.69	2,183.20
<i>Public service enterprises,</i>	<i>12,448.71</i>	<i>—</i>	<i>62,164.81</i>	<i>9,112.71</i>
Electric light,	—	—	48,671.93	—
Water,	12,342.69	—	13,492.88	9,112.71
All other,	106.02	—	—	—
<i>Cemeteries,</i>	<i>2,162.94</i>	<i>—</i>	<i>3,317.49</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>230.00</i>	<i>—</i>	<i>63.00</i>	<i>—</i>
Interest,	13,465.25	1,733.46	16,881.85	11,357.69
<i>Loans, general purposes,</i>	<i>6,618.03</i>	<i>1,733.46</i>	<i>9,643.85</i>	<i>7,611.02</i>
<i>Loans, public service enterprises,</i>	<i>6,847.22</i>	<i>—</i>	<i>7,238.00</i>	<i>3,746.67</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	99,790.97	9,222.36	45,982.11	3,613.61
<i>Departmental,</i>	<i>90,965.24</i>	<i>9,222.36</i>	<i>21,051.10</i>	<i>864.68</i>
General government,	—	95.14	—	538.81
Protection of persons and property,	361.73	196.16	2,767.88	325.87
Health and sanitation,	30,767.54	397.44	3,376.25	—
Highways,	26,800.65	8,433.62	1,154.96	—
Charities,	—	100.00	—	—
Schools,	32,664.02	—	12,675.44	—
Libraries,	—	—	—	—
Recreation,	371.30	—	1,076.57	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>8,825.73</i>	<i>—</i>	<i>24,359.82</i>	<i>2,748.93</i>
Electric light,	—	—	2,397.19	—
Water,	8,825.73	—	21,962.63	2,748.93
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>571.19</i>	<i>—</i>
Municipal indebtedness,	101,000.00	68,637.38	185,000.00	215,800.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>46,000.00</i>
<i>From revenue and other sources,</i>	<i>21,000.00</i>	<i>5,000.00</i>	<i>35,000.00</i>	<i>15,800.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>14,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>80,000.00</i>	<i>63,637.38</i>	<i>160,000.00</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	8,027.89	—	2,390.12	61,586.01
<i>To sinking funds from revenue,</i>	<i>4,521.63</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>All other,</i>	<i>3,506.26</i>	<i>—</i>	<i>1,390.12</i>	<i>61,586.01</i>
Refunds,	178.22	98.29	325.54	18.33
Agency, trust, and investment,	44,282.02	24,940.81	39,853.35	17,391.48
<i>Taxes and licenses for State,</i>	<i>18,064.60</i>	<i>12,113.54</i>	<i>18,759.43</i>	<i>10,253.19</i>
<i>Taxes for county,</i>	<i>14,374.46</i>	<i>12,422.91</i>	<i>15,346.64</i>	<i>7,138.29</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11,842.96</i>	<i>404.36</i>	<i>5,747.28</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$163,482.89	\$103,174.41	\$255,420.38	\$128,101.40
Permanent debt (except from sinking funds),	21,000.00	5,000.00	35,000.00	15,800.00
Sinking fund requirements from revenue,	4,521.63	—	1,000.00	—
Outlays,	99,790.97	9,222.36	45,982.11	3,613.61
Permanent debt from sinking funds,	—	—	—	46,000.00
Bonds refunded, current year,	—	—	—	14,000.00
Temporary loans,	80,000.00	63,637.38	150,000.00	140,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	3,684.48	98.29	1,715.66	61,604.34
Agency, trust, and investment,	44,282.02	24,940.81	39,853.35	17,391.48
Total payments,	\$416,761.99	\$206,073.25	\$528,971.50	\$426,510.83
Balance on hand, including funds,	109,857.65	466.30	68,394.32	6,978.00
GRAND TOTAL,	\$526,619.64	\$206,529.55	\$597,365.82	\$433,488.83

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 11.

RECEIPTS.	Stoneham POPULATION 7,489	Swampscott POPULATION 7,345	Rockland POPULATION 7,074	Stoughton POPULATION 6,982
REVENUE.	\$183,638.84	\$352,126.73	\$163,944.27	\$154,738.48
General,	136,259.89	292,857.68	115,905.47	121,280.97
<i>Taxes,</i>	184,553.41	291,905.55	114,956.01	119,017.41
Property and poll,	129,216.96	272,872.48	104,660.02	110,798.65
Corporation, bank, etc.,	5,336.45	19,033.07	10,295.99	8,218.76
<i>Licenses and permits,</i>	297.50	255.50	184.75	597.00
<i>Fines and forfeits,</i>	625.00	203.00	65.61	796.00
<i>Grants and gifts,</i>	783.98	493.63	699.10	870.56
For expenses,	783.98	493.63	699.10	770.56
For outlays,	—	—	—	100.00
<i>All other,</i>	—	—	—	—
Commercial,	47,378.95	69,269.05	48,038.80	33,457.51
<i>Special assessments,</i>	4,397.11	7,687.64	—	574.21
To meet expenses,	4,134.03	7,687.64	—	381.58
To meet outlays,	263.08	—	—	192.63
<i>Privileges,</i>	2,159.39	1,190.62	2,032.81	1,077.73
<i>Departmental,</i>	10,816.54	4,934.32	19,297.69	12,006.77
General government,	1,441.93	523.47	397.04	1,711.43
Protection of persons and property,	304.35	365.37	127.86	153.93
Health and sanitation,	56.71	141.79	2.00	408.58
Highways,	342.68	48.00	681.72	678.53
Charities,	4,127.47	356.39	11,576.51	4,001.12
Soldiers' benefits,	4,040.50	2,886.00	5,055.25	4,363.00
Schools,	358.64	198.50	1,302.54	578.88
Libraries,	134.26	—	148.77	111.30
Recreation,	—	414.80	—	—
Unclassified,	10.00	—	6.00	—
<i>Public service enterprises,</i>	24,905.23	47,580.35	24,026.88	16,077.98
Electric light,	—	—	—	—
Water,	24,305.23	47,580.35	24,026.88	16,077.98
All other,	—	—	—	—
<i>Cemeteries,</i>	2,652.00	1,229.25	—	—
<i>Interest,</i>	3,043.68	6,646.87	2,691.42	3,720.82
On sinking funds,	—	2,728.10	—	—
On trust and investment funds,	89.84	564.77	54.52	1,301.76
All other,	2,958.84	3,354.00	2,636.90	2,419.06
NON-REVENUE.	\$230,629.48	\$352,370.25	\$119,754.09	\$85,143.63
Offsets to outlays,	12,262.01	1,722.00	792.12	492.39
<i>Departmental,</i>	11,775.48	1,722.00	—	492.39
<i>Public service enterprises,</i>	486.53	—	792.12	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	187,007.00	291,542.11	100,001.00	70,000.00
<i>Loans, general purposes,</i>	47,000.00	53,750.00	—	—
<i>Loans, public service enterprises,</i>	—	12,100.00	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	140,000.00	225,000.00	100,000.00	70,000.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	7.00	693.11	1.00	—
Transfers,	2,414.25	8,311.21	117.09	2,035.82
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	2,414.25	8,311.21	117.09	2,035.82
Refunds,	2,233.44	765.94	934.49	310.44
Agency, trust, and investment,	26,712.78	50,027.99	17,909.39	12,304.98
<i>Taxes and licenses for State,</i>	10,638.65	25,920.00	10,080.00	8,000.00
<i>Taxes for county,</i>	6,659.93	22,499.15	7,138.30	3,804.98
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	9,414.20	1,608.84	691.09	500.00
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$195,900.85	\$363,848.73	\$164,736.39	\$155,230.87
Premiums,	7.00	693.11	1.00	—
Municipal indebtedness,	187,000.00	290,850.00	100,000.00	70,000.00
Transfers and refunds,	4,647.69	9,077.15	1,051.58	2,346.26
Agency, trust, and investment,	26,712.78	50,027.99	17,909.39	12,304.98
Total receipts,	\$414,268.32	\$714,496.98	\$283,698.36	\$239,882.11
Balance on hand, including funds,	9,427.69	30,857.41	27,263.86	8,753.67
GRAND TOTAL,	\$423,696.01	\$745,354.39	\$310,962.22	\$248,635.78

Graded According to Population of 1915 — Continued.

GROUP 11.

PAYMENTS.	Stoneham POPULATION 7,489	Swampscott POPULATION 7,345	Rockland POPULATION 7,074	Stoughton POPULATION 6,982
Maintenance,	\$143,869.37	\$216,544.52	\$137,850.79	\$100,769.45
<i>Departmental,</i>	<i>132,855.22</i>	<i>195,415.82</i>	<i>120,706.79</i>	<i>92,858.17</i>
General government,	9,161.64	16,221.59	8,986.84	9,267.19
Protection of persons and property,	19,026.27	39,328.56	12,606.30	11,439.31
Health and sanitation,	9,169.23	14,101.55	2,167.86	2,333.29
Highways,	23,093.27	40,143.88	20,314.67	16,516.96
Charities,	11,279.30	3,720.06	20,415.39	10,865.32
Soldiers' benefits,	5,883.70	5,523.39	6,576.43	5,981.01
Schools,	47,314.71	59,865.09	45,066.35	32,820.84
Libraries,	2,336.50	1,955.44	2,490.68	2,606.89
Recreation,	2,840.78	10,220.53	97.88	454.78
Pensions,	—	870.86	—	—
Unclassified,	2,749.82	3,464.87	1,984.39	572.58
<i>Public service enterprises,</i>	<i>8,239.50</i>	<i>19,542.45</i>	<i>17,144.00</i>	<i>7,911.28</i>
Electric light,	—	—	—	—
Water,	8,238.50	19,472.91	17,144.00	7,911.28
All other,	1.00	69.54	—	—
<i>Cemeteries,</i>	<i>2,774.65</i>	<i>1,586.25</i>	—	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	21,023.24	47,514.68	6,087.46	9,780.21
<i>Loans, general purposes,</i>	<i>12,425.30</i>	<i>30,906.70</i>	<i>5,312.45</i>	<i>3,916.71</i>
<i>Loans, public service enterprises,</i>	<i>8,599.94</i>	<i>16,439.23</i>	<i>775.00</i>	<i>5,863.50</i>
<i>Loans, cemeteries,</i>	—	168.75	—	—
Outlays,	71,517.01	81,245.34	8,266.83	5,722.36
<i>Departmental,</i>	<i>69,445.62</i>	<i>73,042.99</i>	<i>5,681.36</i>	<i>2,972.69</i>
General government,	300.00	—	—	—
Protection of persons and property,	43,177.15	3,301.40	1,216.02	—
Health and sanitation,	7,471.85	13,367.97	563.09	501.34
Highways,	17,797.12	29,636.98	2,812.63	1,932.10
Charities,	—	—	363.77	—
Schools,	697.50	7,116.55	725.85	432.35
Libraries,	—	19,620.09	—	—
Recreation,	—	—	—	106.90
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,073.39</i>	<i>7,753.59</i>	<i>2,585.47</i>	<i>2,749.67</i>
Electric light,	—	—	—	—
Water,	2,073.39	7,753.59	2,585.47	2,749.67
All other,	—	—	—	—
<i>Cemeteries,</i>	—	448.76	—	—
Municipal indebtedness,	144,665.61	295,080.83	139,500.00	102,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>23,665.61</i>	<i>70,080.83</i>	<i>14,500.00</i>	<i>22,500.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>121,000.00</i>	<i>225,000.00</i>	<i>125,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	2,414.25	8,311.21	117.09	2,035.82
<i>To sinking funds from revenue,</i>	—	3,000.00	—	—
<i>All other,</i>	<i>2,414.25</i>	<i>5,311.21</i>	<i>117.09</i>	<i>2,035.82</i>
Refunds,	2,233.44	765.94	934.49	310.44
Agency, trust, and investment,	26,797.62	55,985.83	17,963.91	12,369.44
<i>Taxes and licenses for State,</i>	<i>10,638.65</i>	<i>25,920.00</i>	<i>10,080.00</i>	<i>8,000.00</i>
<i>Taxes for county,</i>	<i>6,659.93</i>	<i>22,499.15</i>	<i>7,188.30</i>	<i>3,804.98</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>9,499.04</i>	<i>7,566.68</i>	<i>745.61</i>	<i>564.46</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$164,892.61	\$264,059.20	\$143,938.25	\$110,549.66
Permanent debt (except from sinking funds),	23,665.61	70,080.83	14,500.00	22,500.00
Sinking fund requirements from revenue,	—	3,000.00	—	—
Outlays,	71,517.01	81,245.34	8,266.83	5,722.36
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	121,000.00	225,000.00	125,000.00	80,000.00
Transfers (except to sinking funds) and refunds,	4,647.69	6,077.15	1,051.58	2,346.26
Agency, trust, and investment,	26,797.62	55,985.83	17,963.91	12,369.44
Total payments,	\$412,520.54	\$705,448.35	\$310,720.57	\$233,487.72
Balance on hand, including funds,	11,175.47	39,906.04	241.65	15,148.06
GRAND TOTAL,	\$423,696.01	\$745,354.39	\$310,962.22	\$248,635.78

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 12.

RECEIPTS.	Reading POPULATION 6,805	Maynard POPULATION 6,770	Hudson POPULATION 6,758	Concord POPULATION 6,681
REVENUE.	\$282,343.89	\$123,801.07	\$203,778.18	\$278,860.70
General,	164,810.48	97,268.92	127,195.46	162,337.97
Taxes,	163,062.23	89,245.59	125,741.44	158,845.96
Property and poll,	150,285.14	78,203.12	108,856.22	150,541.88
Corporation, bank, etc.,	12,777.09	11,042.47	16,885.22	8,304.08
Licenses and permits,	280.00	7,016.00	173.00	347.00
Fines and forfeits,	117.00	613.13	429.25	438.67
Grants and gifts,	1,351.25	394.20	851.77	2,706.34
For expenses,	1,351.25	394.20	851.77	2,706.34
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	117,533.41	26,532.15	76,582.72	116,522.73
Special assessments,	1,326.53	259.50	1,040.07	433.39
To meet expenses,	1,326.53	259.50	985.89	433.39
To meet outlays,	—	—	54.18	—
Privileges,	2,894.33	323.44	966.32	854.03
Departmental,	12,571.12	3,426.60	18,322.19	25,736.89
General government,	69.59	34.57	1,103.95	513.64
Protection of persons and property,	916.62	146.07	435.93	1,330.20
Health and sanitation,	277.74	180.64	12,783.78	62.03
Highways,	64.35	445.35	228.41	716.82
Charities,	3,997.09	1,899.52	1,492.02	5,750.25
Soldiers' benefits,	2,138.00	288.00	1,315.00	608.00
Schools,	4,788.00	397.84	820.73	16,635.76
Libraries,	105.00	34.61	142.37	—
Recreation,	—	—	—	5.74
Unclassified,	214.73	—	—	114.45
Public service enterprises,	95,834.20	16,203.67	52,965.77	77,933.33
Electric light,	71,511.83	—	37,627.05	45,172.80
Water,	24,322.37	16,203.67	15,338.72	32,760.53
All other,	—	—	—	—
Cemeteries,	1,803.75	1,018.67	702.75	1,718.08
Interest,	3,103.48	5,300.27	2,685.62	9,847.01
On sinking funds,	—	4,185.52	—	4,463.72
On trust and investment funds,	20.24	6.00	328.84	4,708.76
All other,	3,083.24	1,108.75	2,256.78	674.53
NON-REVENUE.	\$253,798.09	\$69,573.00	\$22,110.94	\$315,893.93
Offsets to outlays,	3,660.01	25,170.30	2,539.79	12,102.83
Departmental,	2,444.12	25,002.50	1,629.52	11,597.01
Public service enterprises,	1,215.89	167.80	910.27	505.82
Cemeteries,	—	—	—	—
Municipal indebtedness,	221,811.39	20,000.00	1,400.00	246,491.75
Loans, general purposes,	34,525.00	—	1,400.00	84,000.00
Loans, public service enterprises,	12,000.00	—	—	10,000.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	175,000.00	20,000.00	—	150,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	286.39	—	—	2,491.75
Transfers,	489.09	4,844.83	1,501.69	20,101.42
From sinking funds,	—	—	—	—
All other,	489.09	4,844.83	1,501.69	20,101.42
Refunds,	210.83	249.73	10.95	653.88
Agency, trust, and investment,	27,626.77	19,308.14	16,658.51	36,544.05
Taxes and licenses for State,	13,817.05	9,796.00	9,604.32	16,876.74
Taxes for county,	8,621.76	4,852.97	5,472.50	10,067.33
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	5,187.96	4,659.17	1,581.69	9,599.98
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$286,003.90	\$148,971.37	\$206,317.97	\$290,963.53
Premiums,	286.39	—	—	2,491.75
Municipal indebtedness,	221,525.00	20,000.00	1,400.00	244,000.00
Transfers and refunds,	699.92	5,094.56	1,512.64	20,755.30
Agency, trust, and investment,	27,626.77	19,308.14	16,658.51	36,544.05
Total receipts,	\$536,141.98	\$193,374.07	\$225,889.12	\$594,754.63
Balance on hand, including funds,	7,197.12	34,853.59	89,367.76	28,527.01
GRAND TOTAL,	\$543,339.10	\$228,227.66	\$265,256.88	\$623,281.64

Graded According to Population of 1915 — Continued.

GROUP 12.

PAYMENTS.	Reading POPULATION 6,805	Maynard POPULATION 6,770	Hudson POPULATION 6,758	Concord POPULATION 6,681
Maintenance,	\$208,860.25	\$83,357.65	\$124,325.69	\$214,271.12
<i>Departmental,</i>	<i>137,694.39</i>	<i>77,484.80</i>	<i>91,814.09</i>	<i>167,100.08</i>
General government,	8,669.37	4,255.97	7,528.43	8,486.79
Protection of persons and property,	26,552.78	8,938.01	16,288.49	22,272.90
Health and sanitation,	5,900.86	2,529.03	4,782.18	9,384.05
Highways,	20,538.06	13,238.51	15,891.63	34,427.43
Charities,	10,890.44	7,085.18	7,438.57	11,243.43
Soldiers' benefits,	2,455.50	360.00	2,470.25	828.00
Schools,	56,610.56	39,014.58	32,360.57	70,983.68
Libraries,	1,878.37	1,287.46	2,333.81	5,121.56
Recreation,	1,072.45	49.55	1,463.63	1,990.91
Pensions,	—	—	—	—
Unclassified,	3,126.00	726.51	1,256.53	2,361.33
<i>Public service enterprises,</i>	<i>68,886.23</i>	<i>4,949.82</i>	<i>31,417.88</i>	<i>44,184.80</i>
Electric light,	58,084.07	—	27,689.56	37,886.32
Water,	10,802.16	4,949.82	3,727.72	6,797.88
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,279.63</i>	<i>923.03</i>	<i>1,094.32</i>	<i>2,872.18</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>114.66</i>
Interest,	16,555.21	8,129.41	9,487.50	23,497.17
<i>Loans, general purposes,</i>	<i>5,795.78</i>	<i>3,129.41</i>	<i>6,348.55</i>	<i>10,192.79</i>
<i>Loans, public service enterprises,</i>	<i>10,759.43</i>	<i>5,000.00</i>	<i>4,140.95</i>	<i>13,304.38</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	81,148.08	29,116.34	18,450.88	73,343.96
<i>Departmental,</i>	<i>67,167.24</i>	<i>28,537.11</i>	<i>9,995.81</i>	<i>56,702.37</i>
General government,	963.02	—	—	—
Protection of persons and property,	11,281.78	—	—	7,574.32
Health and sanitation,	808.25	—	2,830.69	589.26
Highways,	15,723.05	204.22	4,665.12	39,457.53
Charities,	—	—	—	—
Schools,	18,049.55	28,332.89	2,500.00	8,633.76
Libraries,	991.69	—	—	—
Recreation,	299.90	—	—	—
Unclassified,	9,050.00	—	—	447.50
<i>Public service enterprises,</i>	<i>23,280.84</i>	<i>579.23</i>	<i>8,455.07</i>	<i>16,641.59</i>
Electric light,	15,549.18	—	4,243.73	8,522.98
Water,	7,731.66	579.23	4,211.34	8,118.61
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	198,500.00	24,000.00	22,750.00	177,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>33,500.00</i>	<i>4,000.00</i>	<i>22,750.00</i>	<i>21,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>165,000.00</i>	<i>20,000.00</i>	<i>—</i>	<i>156,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	489.09	4,844.83	1,501.69	20,101.42
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>9,720.00</i>
<i>All other,</i>	<i>489.09</i>	<i>844.83</i>	<i>1,501.69</i>	<i>10,381.42</i>
Refunds,	210.83	249.73	10.95	653.88
Agency, trust, and investment,	27,361.51	29,899.14	17,174.08	49,035.37
<i>Taxes and licenses for State,</i>	<i>13,817.05</i>	<i>9,796.00</i>	<i>9,604.32</i>	<i>16,876.74</i>
<i>Taxes for county,</i>	<i>8,621.76</i>	<i>4,852.97</i>	<i>5,472.50</i>	<i>10,067.33</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,922.70</i>	<i>15,250.17</i>	<i>2,097.26</i>	<i>22,091.30</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$225,415.46	\$91,487.06	\$133,813.19	\$237,768.29
Permanent debt (except from sinking funds),	33,500.00	4,000.00	22,750.00	21,500.00
Sinking fund requirements from revenue,	—	4,000.00	—	9,720.00
Outlays,	81,148.08	29,116.34	18,450.88	73,343.96
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	165,000.00	20,000.00	—	156,000.00
Transfers (except to sinking funds) and refunds,	699.92	1,094.56	1,512.64	11,035.30
Agency, trust, and investment,	27,361.51	29,899.14	17,174.08	49,035.37
Total payments,	\$533,124.97	\$179,597.10	\$193,700.79	\$558,402.92
<i>Balance on hand, including funds,</i>	<i>10,214.13</i>	<i>48,630.56</i>	<i>71,556.09</i>	<i>64,878.72</i>
GRAND TOTAL,	\$543,339.10	\$228,227.66	\$265,256.88	\$623,281.64

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 13.

RECEIPTS.	Great Barrington POPULATION 6,627	Needham POPULATION 6,542	Franklin POPULATION 6,440	Wellesley POPULATION 6,439
REVENUE.	\$141,907.92	\$209,184.16	\$167,729.12	\$344,193.01
General,	130,459.94	171,297.85	125,170.07	248,480.45
<i>Taxes,</i>	<i>119,223.41</i>	<i>169,061.47</i>	<i>121,719.64</i>	<i>240,174.98</i>
Property and poll,	100,488.56	151,903.75	117,202.86	220,160.46
Corporation, bank, etc.,	18,734.85	17,157.72	4,516.78	20,014.52
<i>Licenses and permits,</i>	<i>10,456.76</i>	<i>115.50</i>	<i>227.80</i>	<i>165.00</i>
<i>Fines and forfeits,</i>	<i>316.25</i>	<i>250.00</i>	<i>277.71</i>	<i>392.00</i>
<i>Grants and gifts,</i>	<i>464.53</i>	<i>1,370.88</i>	<i>2,944.92</i>	<i>7,748.47</i>
For expenses,	464.53	870.88	2,094.92	748.47
For outlays,	—	1,000.00	850.00	7,000.00
All other,	—	—	—	—
Commercial,	11,447.98	37,886.31	42,559.05	95,712.56
<i>Special assessments,</i>	<i>880.21</i>	<i>3,446.38</i>	<i>9,445.55</i>	<i>885.93</i>
To meet expenses,	880.21	2,237.14	276.80	885.93
To meet outlays,	—	1,209.24	1,168.75	—
<i>Privileges,</i>	<i>1,338.57</i>	<i>1,658.63</i>	<i>587.93</i>	<i>4,616.94</i>
<i>Departmental,</i>	<i>7,312.02</i>	<i>4,457.01</i>	<i>8,732.99</i>	<i>8,384.98</i>
General government,	913.40	442.25	2.00	465.26
Protection of persons and property,	125.77	294.67	139.43	2,906.89
Health and sanitation,	147.10	146.00	2,900.86	370.72
Highways,	199.45	1,380.82	92.50	527.30
Charities,	2,019.99	876.25	2,955.41	2,331.22
Soldiers' benefits,	1,340.00	1,164.00	1,266.00	374.00
Schools,	2,382.81	101.02	1,376.79	507.77
Libraries,	—	52.00	—	239.02
Recreation,	25.50	—	—	362.80
Unclassified,	158.00	—	—	300.00
<i>Public service enterprises,</i>	<i>—</i>	<i>24,083.98</i>	<i>22,370.07</i>	<i>75,869.48</i>
Electric light,	—	—	—	43,246.77
Water,	—	24,083.98	22,370.07	32,622.71
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>303.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>1,603.63</i>	<i>4,340.31</i>	<i>1,422.51</i>	<i>5,955.23</i>
On sinking funds,	1,413.46	—	—	548.03
On trust and investment funds,	—	228.43	27.83	860.00
All other,	195.22	4,111.88	1,394.68	4,547.20
NON-REVENUE.	\$82,752.61	\$222,088.44	\$27,989.24	\$287,490.13
Offsets to outlays,	807.29	12,424.82	1,400.00	2,731.71
<i>Departmental,</i>	<i>807.29</i>	<i>10,447.83</i>	<i>1,400.00</i>	<i>1,137.42</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>1,976.94</i>	<i>—</i>	<i>1,594.29</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,000.00	170,000.00	10,145.02	200,371.20
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>110,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>170,000.00</i>	<i>10,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>145.02</i>	<i>4,371.20</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,750.00	5,057.97	1,384.08	21,131.72
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
All other,	2,750.00	5,057.97	1,384.08	6,131.72
Refunds,	42.00	129.50	497.86	3,988.57
Agency, trust, and investment,	59,153.32	34,476.15	14,562.28	59,266.93
<i>Taxes and licenses for State,</i>	<i>17,243.39</i>	<i>14,916.78</i>	<i>10,288.13</i>	<i>31,459.76</i>
<i>Taxes for county,</i>	<i>11,522.06</i>	<i>7,077.26</i>	<i>4,261.53</i>	<i>14,649.17</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>30,387.87</i>	<i>12,482.11</i>	<i>12.57</i>	<i>13,158.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$142,715.21	\$221,608.98	\$169,129.12	\$346,924.72
Premiums,	—	—	145.02	4,371.20
Municipal indebtedness,	20,000.00	170,000.00	10,000.00	196,000.00
Transfers and refunds,	2,792.00	5,187.47	1,881.94	25,120.29
Agency, trust, and investment,	59,153.32	34,476.15	14,562.28	59,266.93
Total receipts,	\$224,660.53	\$431,272.60	\$195,718.36	\$631,683.14
Balance on hand, including funds,	17,006.15	37,340.76	31,040.89	126,857.75
GRAND TOTAL,	\$241,666.68	\$468,613.36	\$226,759.25	\$758,540.89

¹ Held for bond redemption fund.

Graded According to Population of 1915 — Continued.

GROUP 13.

PAYMENTS.	Great Barrington POPULATION 6,627	Needham POPULATION 6,542	Franklin POPULATION 6,440	Wellesley POPULATION 6,439
Maintenance,	\$89,528.25	\$137,743.68	\$101,883.47	\$234,264.93
<i>Departmental,</i>	<i>88,550.97</i>	<i>128,979.88</i>	<i>93,591.74</i>	<i>179,816.97</i>
General government,	6,190.41	9,953.94	8,190.11	13,642.50
Protection of persons and property,	4,457.56	20,716.21	8,800.94	36,784.95
Health and sanitation,	4,000.89	4,575.13	6,332.58	6,237.64
Highways,	17,965.23	20,980.47	16,074.75	30,122.60
Charities,	8,078.63	5,989.83	9,454.67	7,182.57
Soldiers' benefits,	1,879.02	1,763.90	1,395.26	282.00
Schools,	38,942.18	53,220.35	41,593.63	66,423.68
Libraries,	5,098.13	4,051.58	1,000.00	5,281.99
Recreation,	826.15	4,429.76	348.00	9,178.64
Pensions,	—	—	—	1,103.13
Unclassified,	1,112.77	3,298.71	401.80	3,577.27
<i>Public service enterprises,</i>	<i>—</i>	<i>8,763.80</i>	<i>8,243.80</i>	<i>54,447.96</i>
Electric light,	—	—	—	38,838.52
Water,	—	8,763.80	8,243.80	15,609.44
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>977.28</i>	<i>—</i>	<i>47.93</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,501.79	22,056.22	17,667.78	30,738.40
<i>Loans, general purposes,</i>	<i>3,501.79</i>	<i>13,776.22</i>	<i>8,612.78</i>	<i>25,337.07</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>8,280.00</i>	<i>9,055.00</i>	<i>5,401.33</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	17,468.22	35,561.96	15,357.63	152,966.74
<i>Departmental,</i>	<i>17,468.22</i>	<i>29,495.61</i>	<i>12,720.09</i>	<i>137,365.87</i>
General government,	—	1,883.83	751.00	719.00
Protection of persons and property,	—	—	6,251.23	115,674.18
Health and sanitation,	—	—	5,397.26	9,644.44
Highways,	16,950.05	19,922.42	—	—
Charities,	—	—	—	2,078.25
Schools,	310.18	352.00	320.60	600.00
Libraries,	—	7,337.36	—	1,650.00
Recreation,	207.99	—	—	7,000.00
Unclassified,	—	—	—	15,600.87
<i>Public service enterprises,</i>	<i>—</i>	<i>6,066.35</i>	<i>2,637.54</i>	<i>5,646.41</i>
Electric light,	—	—	—	9,954.46
Water,	—	6,066.35	2,637.54	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,250.00	178,672.07	44,000.00	135,705.91
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>From revenue and other sources,</i>	<i>5,250.00</i>	<i>18,672.07</i>	<i>34,000.00</i>	<i>40,705.91</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>160,000.00</i>	<i>10,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,750.00	5,057.97	1,384.08	21,131.72
<i>To sinking funds from revenue,</i>	<i>2,750.00</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
<i>All other,</i>	<i>—</i>	<i>5,057.97</i>	<i>1,384.08</i>	<i>19,131.72</i>
Refunds,	42.00	129.50	497.86	3,988.57
Agency, trust, and investment,	63,308.78	34,494.58	14,569.71	46,108.93
<i>Taxes and licenses for State,</i>	<i>17,243.39</i>	<i>14,916.78</i>	<i>10,288.13</i>	<i>31,459.76</i>
<i>Taxes for county,</i>	<i>11,522.06</i>	<i>7,077.26</i>	<i>4,261.58</i>	<i>14,649.17</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>34,543.33</i>	<i>12,500.54</i>	<i>20.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$93,030.04	\$159,799.90	\$119,551.25	\$265,003.33
Permanent debt (except from sinking funds),	5,250.00	18,672.07	34,000.00	40,705.91
Sinking fund requirements from revenue,	2,750.00	—	—	2,000.00
Outlays,	17,468.22	35,561.96	15,357.63	152,966.74
Permanent debt from sinking funds,	—	—	—	15,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	160,000.00	10,000.00	80,000.00
Transfers (except to sinking funds) and refunds,	42.00	5,187.47	1,881.94	23,120.29
Agency, trust, and investment,	63,308.78	34,494.58	14,569.71	46,108.93
Total payments,	\$201,849.04	\$413,715.93	\$195,360.53	\$624,905.20
Balance on hand, including funds,	39,817.64	54,897.38	31,398.72	133,635.69
GRAND TOTAL,	\$241,666.68	\$468,613.36	\$226,759.25	\$758,540.89

¹ Includes \$15,000 sewer debt paid from bond redemption fund.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 14.

RECEIPTS.	Fairhaven POPULATION 6,277	Ipswich POPULATION 6,272	Ludlow POPULATION 6,251	Grafton POPULATION 6,250
REVENUE.	\$116,656.03	\$172,617.11	\$92,844.31	\$92,882.82
General,	98,715.36	118,372.96	86,634.33	81,359.89
<i>Taxes,</i>	<i>97,172.47</i>	<i>116,604.73</i>	<i>85,336.71</i>	<i>72,257.46</i>
Property and poll,	88,989.97	109,258.09	83,054.29	63,735.83
Corporation, bank, etc.,	8,182.50	7,346.64	2,282.42	8,521.63
<i>Licenses and permits,</i>	<i>296.50</i>	<i>379.50</i>	<i>511.50</i>	<i>6,926.50</i>
<i>Fines and forfeits,</i>	<i>77.09</i>	<i>840.08</i>	<i>328.45</i>	<i>125.75</i>
<i>Grants and gifts,</i>	<i>1,169.30</i>	<i>548.65</i>	<i>467.67</i>	<i>2,050.18</i>
For expenses,	1,169.30	398.65	457.67	2,050.18
For outlays,	—	150.00	—	—
All other,	—	—	—	—
Commercial,	17,940.67	54,244.15	6,209.98	11,522.93
<i>Special assessments,</i>	<i>2,959.35</i>	<i>1,267.86</i>	<i>2,011.74</i>	<i>628.15</i>
To meet expenses,	2,901.01	1,267.86	1,708.90	201.75
To meet outlays,	58.34	—	302.84	426.40
<i>Privileges,</i>	<i>2,895.98</i>	<i>1,604.52</i>	<i>271.60</i>	<i>2,357.40</i>
<i>Departmental,</i>	<i>6,474.13</i>	<i>10,967.09</i>	<i>3,075.80</i>	<i>5,564.51</i>
General government,	472.50	911.12	—	812.20
Protection of persons and property,	93.00	683.18	66.27	44.93
Health and sanitation,	1,357.81	112.92	64.36	—
Highways,	183.60	718.96	77.66	180.22
Charities,	2,093.22	3,038.75	1,246.74	3,606.55
Soldiers' benefits,	2,274.00	2,412.00	384.00	852.00
Schools,	—	2,966.41	958.10	36.67
Libraries,	—	—	30.47	31.94
Recreation,	—	27.00	228.20	—
Unclassified,	—	96.75	20.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>34,268.50</i>	<i>—</i>	<i>—</i>
Electric light,	—	19,550.34	—	—
Water,	—	14,718.16	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,037.20</i>	<i>307.00</i>	<i>1,495.78</i>
<i>Interest,</i>	<i>5,611.21</i>	<i>5,098.98</i>	<i>543.84</i>	<i>1,477.14</i>
On sinking funds,	—	3,167.00	—	—
On trust and investment funds,	5,180.76	80.66	137.22	692.99
All other,	430.45	1,851.32	406.62	784.15
NON-REVENUE.	\$59,849.06	\$139,203.02	\$84,942.32	\$37,996.41
Offsets to outlays,	—	275.87	245.00	26.00
<i>Departmental,</i>	<i>—</i>	<i>170.00</i>	<i>245.00</i>	<i>26.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>105.87</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	44,500.00	110,000.00	70,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>40,000.00</i>	<i>100,000.00</i>	<i>70,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	126.80	4,672.10	54.65	565.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	126.80	4,672.10	54.65	565.00
Refunds,	15.00	240.94	75.27	1,867.39
Agency, trust, and investment,	15,207.26	24,014.11	14,567.40	15,538.02
<i>Taxes and licenses for State,</i>	<i>9,403.12</i>	<i>9,800.11</i>	<i>8,960.50</i>	<i>9,105.50</i>
<i>Taxes for county,</i>	<i>5,801.14</i>	<i>8,055.25</i>	<i>4,558.23</i>	<i>3,822.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3.00</i>	<i>6,158.75</i>	<i>1,048.67</i>	<i>2,610.52</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$116,656.03	\$172,892.98	\$93,089.31	\$92,908.82
Premiums,	—	—	—	—
Municipal indebtedness,	44,500.00	110,000.00	70,000.00	20,000.00
Transfers and refunds,	141.80	4,913.04	129.92	2,432.39
Agency, trust, and investment,	15,207.26	24,014.11	14,567.40	15,538.02
Total receipts,	\$176,505.09	\$311,820.13	\$177,786.63	\$130,879.23
Balance on hand, including funds,	16,618.24	31,191.16	17,887.96	23,552.00
GRAND TOTAL,	\$193,123.33	\$343,011.29	\$195,674.59	\$154,431.23

Graded According to Population of 1915 — Continued.

GROUP 14.

PAYMENTS.	Fairhaven POPULATION 6,277	Ipswich POPULATION 6,272	Ludlow POPULATION 6,251	Grafton POPULATION 6,250
Maintenance,	\$85,134.02	\$133,647.92	\$76,861.38	\$74,872.02
<i>Departmental,</i>	<i>85,134.02</i>	<i>107,141.63</i>	<i>76,354.74</i>	<i>72,827.86</i>
General government,	8,572.36	8,382.40	3,419.22	5,105.15
Protection of persons and property,	8,001.70	14,721.31	4,873.98	5,513.65
Health and sanitation,	10,385.20	3,673.03	2,248.26	1,361.97
Highways,	19,082.84	19,941.26	17,487.91	15,740.13
Charities,	6,527.45	12,341.26	6,242.25	11,360.19
Soldiers' benefits,	2,533.20	3,719.81	418.00	1,096.00
Schools,	27,324.42	42,647.06	39,744.91	30,430.21
Libraries,	—	—	1,200.94	1,552.64
Recreation,	1,763.23	362.08	353.14	115.00
Pensions,	—	300.00	—	—
Unclassified,	943.62	1,053.42	366.13	552.92
<i>Public service enterprises,</i>	<i>—</i>	<i>24,558.34</i>	<i>—</i>	<i>—</i>
Electric light,	—	20,342.51	—	—
Water,	—	4,215.83	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,947.95</i>	<i>506.64</i>	<i>2,019.16</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
Interest,	5,992.98	14,945.41	3,000.75	3,516.78
<i>Loans, general purposes,</i>	<i>5,992.98</i>	<i>4,383.41</i>	<i>3,000.75</i>	<i>3,516.78</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>10,662.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	16,540.45	24,654.58	9,863.94	4,622.67
<i>Departmental,</i>	<i>16,540.45</i>	<i>16,923.18</i>	<i>9,863.94</i>	<i>4,622.67</i>
General government,	500.00	938.44	—	—
Protection of persons and property,	735.00	900.00	525.11	—
Health and sanitation,	7,759.69	—	262.89	—
Highways,	7,545.76	431.10	7,581.35	2,122.67
Charities,	—	609.36	—	—
Schools,	—	9,794.28	1,210.84	2,500.00
Libraries,	—	—	—	—
Recreation,	—	3,250.00	283.75	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>8,731.40</i>	<i>—</i>	<i>—</i>
Electric light,	—	4,841.24	—	—
Water,	—	3,099.57	—	—
All other,	—	790.59	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	57,980.00	102,350.00	80,000.00	24,280.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>13,450.00</i>	<i>12,350.00</i>	<i>5,000.00</i>	<i>4,280.00</i>
<i>Bonds refunded, current year,</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>40,000.00</i>	<i>90,000.00</i>	<i>75,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	126.80	4,672.10	54.65	565.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>4,410.42</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>126.80</i>	<i>261.68</i>	<i>54.65</i>	<i>565.00</i>
Refunds,	15.00	240.94	75.27	1,867.39
Agency, trust, and investment,	15,210.26	38,197.22	14,679.62	15,360.63
<i>Taxes and licenses for State,</i>	<i>9,403.12</i>	<i>9,800.11</i>	<i>3,960.50</i>	<i>9,105.50</i>
<i>Taxes for county,</i>	<i>5,801.14</i>	<i>8,055.25</i>	<i>4,553.23</i>	<i>3,822.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6.00</i>	<i>20,341.86</i>	<i>1,160.89</i>	<i>2,463.13</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$91,127.00	\$148,593.33	\$79,862.13	\$78,388.80
Permanent debt (except from sinking funds),	13,450.00	12,350.00	5,000.00	4,280.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	16,540.45	24,654.58	9,863.94	4,622.67
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	4,500.00	—	—	—
Temporary loans,	40,000.00	90,000.00	75,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	141.80	502.62	129.92	2,432.39
Agency, trust, and investment,	15,210.26	38,197.22	14,679.62	15,360.63
Total payments,	\$180,999.51	\$318,708.17	\$184,535.61	\$125,104.49
Balance on hand, including funds,	12,123.82	24,303.12	11,138.98	29,326.74
GRAND TOTAL,	\$193,123.33	\$343,011.29	\$195,674.59	\$154,431.23

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 15.

RECEIPTS.	Spencer POPULATION 5,994	North Andover POPULATION 5,956	Westborough POPULATION 5,925	Winchendon POPULATION 5,908
REVENUE.	\$98,768.85	\$175,079.11	\$113,594.36	\$123,423.14
General,	75,619.49	138,749.60	79,047.90	96,357.60
<i>Taxes,</i>	<i>68,998.80</i>	<i>138,019.67</i>	<i>77,892.83</i>	<i>88,299.90</i>
Property and poll,	56,349.32	118,001.13	71,644.61	85,587.60
Corporation, bank, etc.,	12,649.48	20,018.54	6,248.22	2,712.30
<i>Licenses and permits,</i>	<i>6,217.25</i>	<i>122.00</i>	<i>89.50</i>	<i>7,084.75</i>
<i>Fines and forfeits,</i>	<i>100.21</i>	<i>72.00</i>	<i>153.00</i>	<i>599.19</i>
<i>Grants and gifts,</i>	<i>303.23</i>	<i>535.93</i>	<i>912.57</i>	<i>373.76</i>
For expenses,	303.23	535.93	912.57	373.76
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	23,149.36	36,329.51	34,546.46	27,065.54
<i>Special assessments,</i>	<i>845.89</i>	<i>1,352.24</i>	<i>1,370.19</i>	<i>889.81</i>
To meet expenses,	845.89	1,095.04	1,370.19	823.96
To meet outlays,	—	257.20	—	65.85
<i>Privileges,</i>	<i>814.68</i>	<i>3,995.24</i>	<i>2,417.57</i>	<i>147.29</i>
<i>Departmental,</i>	<i>6,933.78</i>	<i>2,931.43</i>	<i>11,073.75</i>	<i>6,735.95</i>
General government,	507.50	2.50	1,411.00	659.00
Protection of persons and property,	71.01	173.01	616.84	437.03
Health and sanitation,	27.00	41.63	4,276.76	41.50
Highways,	793.76	385.09	325.63	807.96
Charities,	3,572.38	1,234.17	1,477.28	3,350.31
Soldiers' benefits,	1,636.00	937.00	2,150.00	786.00
Schools,	281.50	157.53	686.34	496.25
Libraries,	44.63	—	129.90	139.90
Recreation,	—	—	—	—
Unclassified,	—	.50	—	18.00
<i>Public service enterprises,</i>	<i>8,654.08</i>	<i>22,694.71</i>	<i>11,467.77</i>	<i>15,578.40</i>
Electric light,	—	—	—	—
Water,	8,654.08	22,694.71	11,467.77	15,578.40
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>324.89</i>	<i>—</i>	<i>2,088.99</i>	<i>1,469.10</i>
<i>Interest,</i>	<i>5,576.14</i>	<i>5,355.89</i>	<i>6,128.19</i>	<i>2,244.99</i>
On sinking funds,	—	2,897.97	2,529.58	—
On trust and investment funds,	4,770.86	300.56	1,070.23	1,282.27
All other,	805.28	2,157.36	2,528.38	962.72
NON-REVENUE.	\$82,866.14	\$184,825.34	\$111,668.78	\$91,160.40
Offsets to outlays,	9,411.08	3,929.60	2,065.00	868.70
<i>Departmental,</i>	<i>9,411.08</i>	<i>2,116.81</i>	<i>2,065.00</i>	<i>156.25</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>1,812.79</i>	<i>—</i>	<i>271.47</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>440.98</i>
Municipal indebtedness,	56,100.00	157,885.07	40,000.00	40,000.00
<i>Loans, general purposes,</i>	<i>6,600.00</i>	<i>67,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>49,500.00</i>	<i>90,000.00</i>	<i>40,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>885.07</i>	<i>—</i>	<i>—</i>
Transfers,	1,789.28	2,065.25	24,470.28	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>
All other,	1,789.28	2,065.25	4,470.28	—
Refunds,	108.85	347.47	88.14	622.64
Agency, trust, and investment,	15,456.93	20,597.95	45,045.36	49,669.06
<i>Taxes and licenses for State,</i>	<i>10,145.52</i>	<i>10,880.50</i>	<i>6,089.16</i>	<i>13,368.07</i>
<i>Taxes for county,</i>	<i>4,045.00</i>	<i>9,444.09</i>	<i>3,333.00</i>	<i>4,445.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,266.41</i>	<i>273.36</i>	<i>35,623.20</i>	<i>31,855.99</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$108,179.93	\$179,008.71	\$115,659.36	\$124,291.84
Premiums,	—	885.07	—	—
Municipal indebtedness,	56,100.00	157,000.00	40,000.00	40,000.00
Transfers and refunds,	1,898.13	2,412.72	24,558.42	622.64
Agency, trust, and investment,	15,456.93	20,597.95	45,045.36	49,669.06
Total receipts,	\$181,634.99	\$359,904.45	\$225,263.14	\$214,583.54
Balance on hand, including funds,	490.85	14,019.07	20,933.81	14,933.90
GRAND TOTAL,	\$182,125.84	\$373,923.52	\$246,196.95	\$229,517.44

Graded According to Population of 1915 — Continued.

GROUP 15.

PAYMENTS.	Spencer POPULATION 5,994	North Andover POPULATION 5,956	Westborough POPULATION 5,925	Winchendon POPULATION 5,903
Maintenance,	\$33,227.19	\$127,988.16	\$77,173.82	\$97,544.60
<i>Departmental,</i>	<i>78,516.55</i>	<i>115,801.09</i>	<i>72,311.26</i>	<i>88,405.75</i>
General government,	6,252.37	8,532.71	4,836.09	7,171.31
Protection of persons and property,	6,377.87	16,898.77	7,016.69	12,036.72
Health and sanitation,	2,842.16	3,524.57	3,234.35	3,106.63
Highways,	23,820.99	30,454.47	17,223.23	21,840.54
Charities,	8,913.17	8,998.95	6,736.24	10,196.88
Soldiers' benefits,	2,909.25	905.00	3,278.00	1,412.85
Schools,	25,491.42	40,480.78	27,008.17	28,493.54
Libraries,	1,287.37	3,426.66	2,212.80	2,484.06
Recreation,	52.00	482.30	—	397.58
Pensions,	—	—	—	15.80
Unclassified,	569.95	2,096.58	765.69	1,249.84
<i>Public service enterprises,</i>	<i>2,292.60</i>	<i>12,187.07</i>	<i>2,965.85</i>	<i>6,444.28</i>
Electric light,	—	—	—	—
Water,	2,292.60	12,187.07	2,965.85	6,470.84
All other,	—	—	—	173.44
<i>Cemeteries,</i>	<i>350.56</i>	<i>—</i>	<i>1,885.55</i>	<i>2,484.57</i>
<i>Administration of trust funds,</i>	<i>2,067.48</i>	<i>—</i>	<i>11.16</i>	<i>10.00</i>
Interest,	1,738.09	11,003.44	7,296.44	4,207.05
<i>Loans, general purposes,</i>	<i>1,280.16</i>	<i>4,583.44</i>	<i>6,183.11</i>	<i>1,947.05</i>
<i>Loans, public service enterprises,</i>	<i>457.93</i>	<i>6,420.00</i>	<i>2,113.33</i>	<i>2,260.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	13,813.43	29,358.65	5,905.72	6,147.29
<i>Departmental,</i>	<i>13,813.43</i>	<i>22,098.05</i>	<i>6,318.35</i>	<i>4,278.12</i>
General government,	155.00	—	—	—
Protection of persons and property,	—	5,338.13	523.73	2,500.00
Health and sanitation,	1,360.97	—	110.56	830.82
Highways,	12,297.46	6,014.84	4,684.06	947.30
Charities,	—	—	—	—
Schools,	—	10,742.08	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>7,263.60</i>	<i>587.37</i>	<i>1,135.88</i>
Electric light,	—	—	—	—
Water,	—	7,263.60	587.37	1,135.88
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>733.29</i>
Municipal indebtedness,	46,721.99	107,000.00	74,950.00	60,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>9,800.00</i>	<i>9,000.00</i>	<i>4,950.00</i>	<i>10,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>34,500.00</i>	<i>98,000.00</i>	<i>50,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>2,421.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,789.28	2,065.25	24,470.28	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>2,000.00</i>	<i>3,500.00</i>	<i>—</i>
<i>All other,</i>	<i>1,789.28</i>	<i>65.25</i>	<i>20,970.28</i>	<i>—</i>
Refunds,	108.85	347.47	88.14	622.64
Agency, trust, and investment,	16,297.03	28,406.12	37,276.65	49,669.06
<i>Taxes and licenses for State,</i>	<i>10,145.52</i>	<i>10,880.50</i>	<i>6,089.16</i>	<i>13,368.07</i>
<i>Taxes for county,</i>	<i>4,045.00</i>	<i>9,444.09</i>	<i>3,333.00</i>	<i>4,445.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,106.51</i>	<i>8,081.53</i>	<i>27,854.49</i>	<i>31,855.99</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$84,965.28	\$138,991.60	\$84,470.26	\$101,751.65
Permanent debt (except from sinking funds),	9,800.00	9,000.00	4,950.00	10,500.00
Sinking fund requirements from revenue,	—	2,000.00	3,500.00	—
Outlays,	13,813.43	29,358.65	5,905.72	6,147.29
Permanent debt from sinking funds,	—	—	20,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	36,921.99	98,000.00	50,000.00	50,000.00
Transfers (except to sinking funds) and refunds,	1,898.13	412.72	21,058.42	622.64
Agency, trust, and investment,	16,297.03	28,406.12	37,276.65	49,669.06
Total payments,	\$163,695.86	\$306,169.09	\$227,161.05	\$218,690.64
Balance on hand, including funds,	18,429.98	67,754.43	19,035.90	10,826.80
GRAND TOTAL,	\$182,125.84	\$373,923.52	\$246,196.95	\$229,517.44

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	Mansfield POPULATION 5,772	Blackstone POPULATION 5,689	Abington POPULATION 5,646	Canton POPULATION 5,623
REVENUE.	\$159,103.72	\$65,302.02	\$124,904.50	\$140,899.33
General,	99,238.88	61,771.27	96,010.57	116,197.05
<i>Taxes,</i>	<i>97,742.24</i>	<i>55,187.96</i>	<i>95,044.51</i>	<i>114,800.66</i>
Property and poll,	86,329.13	53,341.45	77,561.53	101,943.59
Corporation, bank, etc.,	11,413.11	1,846.51	17,482.98	12,857.07
<i>Licenses and permits,</i>	<i>312.00</i>	<i>3,975.25</i>	<i>176.50</i>	<i>83.50</i>
<i>Fines and forfeits,</i>	<i>418.99</i>	<i>419.27</i>	<i>245.16</i>	<i>585.49</i>
<i>Grants and gifts,</i>	<i>765.65</i>	<i>2,188.79</i>	<i>544.40</i>	<i>727.40</i>
For expenses,	671.02	2,188.79	544.40	727.40
For outlays,	94.63	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	59,864.84	3,530.75	23,893.93	24,702.28
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>110.65</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	110.65
<i>Privileges,</i>	<i>155.09</i>	<i>971.23</i>	<i>2,241.73</i>	<i>853.69</i>
<i>Departmental,</i>	<i>5,386.48</i>	<i>2,460.20</i>	<i>6,063.71</i>	<i>5,225.37</i>
General government,	230.41	—	9.74	244.00
Protection of persons and property,	67.43	53.13	58.14	907.87
Health and sanitation,	80.00	5.00	—	89.76
Highways,	45.30	22.50	85.93	250.00
Charities,	3,014.81	877.05	1,584.32	2,701.15
Soldiers' benefits,	1,798.00	1,430.00	3,650.00	430.00
Schools,	120.53	30.25	530.48	496.40
Libraries,	30.00	9.39	139.30	101.19
Recreation,	—	—	—	—
Unclassified,	—	32.88	5.80	5.00
<i>Public service enterprises,</i>	<i>48,606.12</i>	<i>—</i>	<i>18,291.95</i>	<i>16,417.10</i>
Electric light,	48,606.12	—	—	—
Water,	—	—	18,291.95	15,417.10
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>79.50</i>	<i>—</i>	<i>—</i>	<i>1,198.88</i>
<i>Interest,</i>	<i>5,637.65</i>	<i>99.32</i>	<i>2,296.54</i>	<i>1,896.59</i>
On sinking funds,	3,329.05	—	—	—
On trust and investment funds,	134.64	—	—	259.20
All other,	2,173.96	99.32	2,296.54	1,637.39
NON-REVENUE.	\$134,040.07	\$83,535.49	\$146,729.69	\$171,033.24
Offsets to outlays,	3,129.00	—	1,055.45	157.87
<i>Departmental,</i>	<i>3,129.00</i>	<i>—</i>	<i>1,055.45</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>157.87</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	80,000.00	75,059.72	127,099.98	149,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>80,000.00</i>	<i>50,000.00</i>	<i>124,000.00</i>	<i>149,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>9.98</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>59.72</i>	<i>90.00</i>	<i>—</i>
Transfers,	18,229.35	—	—	259.20
<i>From sinking funds,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>8,229.35</i>	<i>—</i>	<i>—</i>	<i>259.20</i>
Refunds,	—	—	1,440.60	1,060.76
Agency, trust, and investment,	32,681.72	8,475.77	17,133.66	20,555.41
<i>Taxes and licenses for State,</i>	<i>8,805.94</i>	<i>5,890.25</i>	<i>8,568.14</i>	<i>12,032.39</i>
<i>Taxes for county,</i>	<i>6,381.26</i>	<i>2,578.00</i>	<i>5,332.15</i>	<i>5,707.47</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>17,494.52</i>	<i>7.52</i>	<i>3,133.37</i>	<i>2,815.55</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$162,232.72	\$65,302.02	\$125,959.95	\$141,057.20
Premiums,	—	59.72	90.00	—
Municipal indebtedness,	80,000.00	75,000.00	127,099.98	149,000.00
Transfers and refunds,	18,229.35	—	1,440.60	1,319.96
Agency, trust, and investment,	32,681.72	8,475.77	17,133.66	20,555.41
Total receipts,	\$293,143.79	\$148,837.51	\$271,634.19	\$311,932.57
<i>Balance on hand, including funds,</i>	<i>14,232.54</i>	<i>943.59</i>	<i>18,174.78</i>	<i>21,745.26</i>
GRAND TOTAL,	\$307,376.33	\$149,781.10	\$289,808.97	\$333,677.83

Graded According to Population of 1915 — Continued.

GROUP 16.

PAYMENTS.	Mansfield POPULATION 5,772	Blackstone POPULATION 5,689	Abington POPULATION 5,646	Canton POPULATION 5,623
Maintenance,	\$116,808.06	\$58,330.80	\$99,200.44	\$117,056.77
<i>Departmental,</i>	<i>80,963.57</i>	<i>58,330.80</i>	<i>87,358.91</i>	<i>107,869.20</i>
General government,	7,026.03	4,272.39	5,415.50	6,856.83
Protection of persons and property,	3,849.00	4,026.08	9,115.15	15,381.50
Health and sanitation,	2,233.92	1,195.25	1,175.81	3,457.54
Highways,	18,155.79	13,514.60	17,610.25	28,142.63
Charities,	7,862.97	6,436.76	7,737.52	11,101.61
Soldiers' benefits,	2,415.79	1,954.75	3,892.10	1,142.02
Schools,	35,303.20	25,214.57	39,028.16	33,537.15
Libraries,	1,659.83	661.87	1,888.18	3,631.32
Recreation,	33.65	—	802.53	3,311.81
Pensions,	—	—	—	—
Unclassified,	2,423.39	1,054.53	693.71	1,306.79
<i>Public service enterprises,</i>	<i>35,609.89</i>	<i>—</i>	<i>11,841.53</i>	<i>7,536.68</i>
Electric light,	35,609.99	—	—	—
Water,	—	—	11,841.53	7,536.68
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>234.50</i>	<i>—</i>	<i>—</i>	<i>1,650.89</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	8,824.29	2,570.33	8,233.19	10,693.69
<i>Loans, general purposes,</i>	<i>5,264.29</i>	<i>2,570.33</i>	<i>4,766.94</i>	<i>7,473.59</i>
<i>Loans, public service enterprises,</i>	<i>3,660.00</i>	<i>—</i>	<i>3,466.25</i>	<i>3,220.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	20,092.09	3,096.56	3,116.96	27,056.51
<i>Departmental,</i>	<i>14,950.88</i>	<i>3,096.56</i>	<i>1,418.45</i>	<i>16,324.93</i>
General government,	—	—	—	2,200.00
Protection of persons and property,	—	613.00	363.00	2,916.20
Health and sanitation,	—	—	—	—
Highways,	6,311.73	2,483.56	1,055.45	8,182.98
Charities,	—	—	—	898.87
Schools,	8,639.15	—	—	1,126.88
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>5,141.21</i>	<i>—</i>	<i>1,698.51</i>	<i>11,731.58</i>
Electric light,	5,141.21	—	—	—
Water,	—	—	1,698.51	11,731.58
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	96,000.00	75,000.00	156,177.08	149,352.51
<i>From sinking funds,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,000.00</i>	<i>5,000.00</i>	<i>9,700.00</i>	<i>14,352.51</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>80,000.00</i>	<i>70,000.00</i>	<i>143,000.00</i>	<i>135,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>477.08</i>	<i>—</i>
Transfers,	18,229.35	—	—	259.20
<i>To sinking funds from revenue,</i>	<i>2,650.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>15,579.35</i>	<i>—</i>	<i>—</i>	<i>259.20</i>
Refunds,	—	—	1,440.60	1,060.76
Agency, trust, and investment,	27,141.36	8,475.77	17,133.66	18,555.41
<i>Taxes and licenses for State,</i>	<i>8,805.94</i>	<i>5,890.25</i>	<i>5,668.14</i>	<i>12,032.39</i>
<i>Taxes for county,</i>	<i>6,381.26</i>	<i>2,578.00</i>	<i>5,382.15</i>	<i>6,707.47</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11,954.16</i>	<i>7.52</i>	<i>3,183.37</i>	<i>815.55</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$125,632.35	\$60,901.13	\$107,433.63	\$127,750.36
Permanent debt (except from sinking funds),	6,000.00	5,000.00	9,700.00	14,352.51
Sinking fund requirements from revenue,	2,650.00	—	—	—
Outlays,	20,092.09	3,096.56	3,116.96	27,056.51
Permanent debt from sinking funds,	10,000.00	—	—	—
Bonds refunded, current year,	—	—	3,000.00	—
Temporary loans,	80,000.00	70,000.00	143,477.08	135,000.00
Transfers (except to sinking funds) and refunds,	15,579.35	—	1,440.60	1,319.96
Agency, trust, and investment,	27,141.36	8,475.77	17,133.66	18,555.41
Total payments,	\$287,095.15	\$147,473.46	\$285,301.93	\$324,034.75
Balance on hand, including funds,	20,281.18	2,307.64	4,507.04	9,643.08
GRAND TOTAL,	\$307,376.33	\$149,781.10	\$289,808.97	\$333,677.83

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 17.

RECEIPTS.	Amherst POPULATION 5,558	Lexington POPULATION 5,538	Walpole POPULATION 5,490	Orange POPULATION 5,379
REVENUE.	\$133,534.88	\$270,772.53	\$194,298.73	\$118,324.72
General,	114,702.73	225,236.40	161,005.56	87,750.51
Taxes,	109,833.30	222,680.43	159,624.81	86,165.80
Property and poll,	105,633.25	207,390.32	136,084.64	72,921.11
Corporation, bank, etc.,	4,200.05	15,290.11	23,540.17	13,244.69
Licenses and permits,	291.75	521.25	204.00	162.00
Fines and forfeits,	419.81	266.36	544.47	1,018.14
Grants and gifts,	4,157.87	1,768.36	652.28	404.57
For expenses,	1,824.54	1,156.49	632.28	404.57
For outlays,	2,333.33	611.87	—	—
All other,	—	—	—	—
Commercial,	18,832.15	45,536.13	33,293.17	30,574.21
Special assessments,	1,700.37	1,659.11	232.05	3,558.67
To meet expenses,	1,700.37	1,371.09	232.05	3,372.35
To meet outlays,	—	288.02	—	186.32
Privileges,	2,983.25	2,225.41	874.03	305.71
Departmental,	8,505.65	12,656.79	5,304.29	6,802.86
General government,	3,276.19	557.21	1,154.44	1,290.00
Protection of persons and property,	137.85	701.10	417.34	170.94
Health and sanitation,	2,043.35	3,852.13	90.37	178.25
Highways,	279.87	1,120.23	457.50	170.70
Charities,	38.71	3,015.89	1,509.32	1,804.39
Soldiers' benefits,	700.00	571.00	542.00	1,626.00
Schools,	2,029.58	2,358.62	936.26	1,060.32
Libraries,	—	237.11	188.56	85.26
Recreation,	—	243.50	8.50	17.00
Unclassified,	—	—	—	400.00
Public service enterprises,	—	24,054.19	25,195.74	16,597.52
Electric light,	—	—	—	—
Water,	—	24,054.19	25,195.74	16,597.52
All other,	—	—	—	—
Cemeteries,	480.15	1,410.65	—	2,302.36
Interest,	5,162.83	3,630.08	1,687.06	1,007.09
On sinking funds,	1,821.07	—	—	—
On trust and investment funds,	1,153.60	1,276.24	100.42	536.07
All other,	2,188.16	2,253.84	1,586.64	471.02
NON-REVENUE.	\$41,140.41	\$149,174.41	\$144,347.95	\$55,368.02
Offsets to outlays,	4,778.00	3,634.02	10,160.33	1,827.85
Departmental,	4,778.00	1,623.16	10,160.33	1,827.85
Public service enterprises,	—	2,010.86	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	4,000.00	108,000.00	114,168.74	30,000.00
Loans, general purposes,	4,000.00	—	25,500.00	—
Loans, public service enterprises,	—	3,000.00	3,500.00	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	—	105,000.00	85,000.00	30,000.00
Unpaid warrants or orders, current year,	—	—	168.74	—
Premiums,	—	—	—	—
Transfers,	—	3,909.31	287.10	703.51
From sinking funds,	—	—	—	—
All other,	—	3,909.31	287.10	703.51
Refunds,	51.35	227.17	386.16	52.90
Agency, trust, and investment,	32,311.06	33,403.91	19,345.62	22,783.76
Taxes and licenses for State,	15,966.75	16,400.00	12,240.00	10,886.79
Taxes for county,	16,570.78	10,583.60	5,821.62	9,466.25
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	1,773.53	6,420.31	1,284.00	2,940.72
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$138,312.88	\$274,406.55	\$204,459.06	\$120,152.57
Premiums,	—	—	168.74	—
Municipal indebtedness,	4,000.00	108,000.00	114,000.00	30,000.00
Transfers and refunds,	51.35	4,136.48	673.26	756.41
Agency, trust, and investment,	32,311.06	33,403.91	19,345.62	22,783.76
Total receipts,	\$174,675.29	\$419,946.94	\$338,646.68	\$173,692.74
Balance on hand, including funds,	120,770.18	47,795.21	19,913.88	9,310.60
GRAND TOTAL,	\$295,445.47	\$467,742.15	\$358,560.56	\$183,003.34

Graded According to Population of 1915 — Continued.

GROUP 17.

PAYMENTS.	Amherst POPULATION 5,558	Lexington POPULATION 5,538	Walpole POPULATION 5,490	Orange POPULATION 5,379
Maintenance,	\$91,300.44	\$186,753.45	\$115,030.11	\$92,368.98
<i>Departmental,</i>	<i>90,423.76</i>	<i>178,114.00</i>	<i>104,926.36</i>	<i>86,868.20</i>
General government,	9,222.93	14,503.79	9,121.76	6,985.74
Protection of persons and property,	11,137.55	30,914.19	10,862.40	13,499.43
Health and sanitation,	4,591.66	7,738.98	1,880.78	2,725.83
Highways,	19,029.66	45,136.58	21,658.85	18,463.20
Charities,	3,749.70	10,016.14	7,568.69	5,325.61
Soldiers' benefits,	744.00	548.00	680.00	2,150.05
Schools,	38,857.78	55,907.74	47,491.88	32,317.73
Libraries,	858.20	6,283.62	3,137.91	3,092.13
Recreation,	523.11	2,685.68	1,683.50	497.04
Pensions,	—	411.20	—	—
Unclassified,	1,709.17	3,968.08	840.59	1,311.44
<i>Public service enterprises,</i>	<i>—</i>	<i>6,844.55</i>	<i>10,103.75</i>	<i>4,350.48</i>
Electric light,	—	—	—	—
Water,	—	6,764.98	10,103.75	4,350.48
All other,	—	79.57	—	—
<i>Cemeteries,</i>	<i>876.68</i>	<i>1,731.90</i>	<i>—</i>	<i>1,650.30</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>63.00</i>	<i>—</i>	<i>—</i>
Interest,	9,717.27	27,887.22	9,358.66	5,877.99
<i>Loans, general purposes,</i>	<i>9,717.27</i>	<i>15,657.45</i>	<i>6,661.66</i>	<i>3,197.99</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>12,229.77</i>	<i>2,694.00</i>	<i>2,680.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	84,645.81	53,571.35	52,998.93	4,966.20
<i>Departmental,</i>	<i>84,645.81</i>	<i>40,861.14</i>	<i>46,992.71</i>	<i>4,771.54</i>
General government,	—	—	976.94	—
Protection of persons and property,	7,373.23	402.60	1,311.69	—
Health and sanitation,	7,842.01	22,258.23	2,581.43	374.60
Highways,	1,098.67	3,959.44	38,170.07	4,396.94
Charities,	—	—	—	—
Schools,	67,943.37	11,949.12	933.09	—
Libraries,	388.53	—	37.50	—
Recreation,	—	2,291.75	2,981.99	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>12,710.21</i>	<i>6,006.22</i>	<i>194.66</i>
Electric light,	—	—	—	—
Water,	—	12,710.21	6,006.22	194.66
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,*	11,520.00	130,900.00	145,199.00	43,300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>11,520.00</i>	<i>40,900.00</i>	<i>40,199.00</i>	<i>13,300.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>90,000.00</i>	<i>105,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	3,909.31	287.10	703.51
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>3,909.31</i>	<i>287.10</i>	<i>703.51</i>
Refunds,	51.35	227.17	386.16	52.90
Agency, trust, and investment,	34,080.61	33,397.81	19,292.44	23,116.32
<i>Taxes and licenses for State,</i>	<i>13,966.75</i>	<i>16,400.00</i>	<i>12,240.00</i>	<i>10,386.79</i>
<i>Taxes for county,</i>	<i>16,570.78</i>	<i>10,583.60</i>	<i>5,821.62</i>	<i>9,456.25</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,543.08</i>	<i>6,414.21</i>	<i>1,230.82</i>	<i>3,273.28</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$101,017.71	\$214,640.67	\$124,388.77	\$98,246.97
Permanent debt (except from sinking funds),	11,520.00	40,900.00	40,199.00	13,300.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	84,645.81	53,571.35	52,998.93	4,966.20
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	90,000.00	105,000.00	30,000.00
Transfers (except to sinking funds) and refunds,	51.35	4,136.48	673.26	756.41
Agency, trust, and investment,	34,080.61	33,397.81	19,292.44	23,116.32
Total payments,	\$231,315.48	\$436,646.31	\$342,552.40	\$170,385.90
Balance on hand, including funds,	64,129.99	31,095.84	16,008.16	12,617.44
GRAND TOTAL,	\$295,445.47	\$467,742.15	\$358,560.56	\$183,003.34

* Includes \$720 paid to the County for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 18.

RECEIPTS.	Dartmouth POPULATION 5,330	Millbury POPULATION 5,295	Tewksbury POPULATION 5,265	Hingham POPULATION 5,264
REVENUE.	\$147,583.86	\$101,703.07	\$47,892.34	\$208,061.53
General,	134,406.36	92,408.85	38,552.69	162,660.82
<i>Taxes,</i>	<i>132,165.61</i>	<i>72,154.53</i>	<i>35,561.42</i>	<i>161,619.05</i>
Property and poll,	121,146.89	61,470.62	30,834.41	151,377.26
Corporation, bank, etc.,	11,018.72	10,683.91	4,727.01	10,241.79
<i>Licenses and permits,</i>	<i>349.00</i>	<i>5,752.50</i>	<i>87.00</i>	<i>123.50</i>
<i>Fines and forfeits,</i>	<i>184.35</i>	<i>9.50</i>	<i>175.00</i>	<i>224.44</i>
<i>Grants and gifts,</i>	<i>1,707.40</i>	<i>14,492.32</i>	<i>2,729.27</i>	<i>693.83</i>
For expenses,	1,707.40	1,992.32	2,729.27	693.83
For outlays,	—	12,500.00	—	—
All other,	—	—	—	—
Commercial,	13,177.50	9,294.22	9,339.65	45,400.71
<i>Special assessments,</i>	<i>—</i>	<i>985.75</i>	<i>181.17</i>	<i>3,024.39</i>
To meet expenses,	—	838.77	181.17	3,024.39
To meet outlays,	—	146.98	—	—
<i>Privileges,</i>	<i>4,691.72</i>	<i>2,149.15</i>	<i>1,716.42</i>	<i>3,840.63</i>
<i>Departmental,</i>	<i>4,037.25</i>	<i>4,030.93</i>	<i>6,531.79</i>	<i>8,821.88</i>
General government,	10	1,240.80	12.25	33.00
Protection of persons and property,	34.57	29.86	853.65	285.20
Health and sanitation,	221.50	—	34.75	—
Highways,	207.03	—	237.83	894.93
Charities,	2,242.61	785.27	5,073.24	2,840.06
Soldiers' benefits,	964.00	1,328.00	96.00	2,162.00
Schools,	340.24	256.00	219.57	2,596.19
Libraries,	27.20	30.50	4.50	—
Recreation,	—	—	—	10.00
Unclassified,	—	360.50	—	—
<i>Public service enterprises,</i>	<i>3,261.60</i>	<i>—</i>	<i>—</i>	<i>27,234.47</i>
Electric light,	—	—	—	27,234.47
Water,	3,261.60	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,322.57</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>1,186.93</i>	<i>805.82</i>	<i>910.27</i>	<i>2,479.84</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	80.80	43.60	246.64	799.63
All other,	1,106.13	762.22	663.63	1,680.21
NON-REVENUE.	\$114,567.53	\$37,144.20	\$25,510.64	\$127,330.88
Offsets to outlays,	2,924.30	—	—	18.93
<i>Departmental,</i>	<i>2,924.30</i>	<i>—</i>	<i>—</i>	<i>18.93</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	92,000.00	20,000.00	20,000.00	100,000.00
<i>Loans, general purposes,</i>	<i>12,000.00</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>80,000.00</i>	<i>20,000.00</i>	<i>18,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	48.50	—	214.20	1,966.88
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	48.50	—	214.20	1,966.88
Refunds,	1,620.80	4.90	31.35	—
Agency, trust, and investment,	17,973.93	17,139.30	5,265.09	25,345.07
<i>Taxes and licenses for State,</i>	<i>10,240.00</i>	<i>8,797.80</i>	<i>3,200.00</i>	<i>15,149.85</i>
<i>Taxes for county,</i>	<i>7,425.47</i>	<i>3,422.00</i>	<i>2,065.09</i>	<i>10,027.45</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>308.46</i>	<i>4,919.50</i>	<i>—</i>	<i>167.77</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$150,508.16	\$101,703.07	\$47,892.34	\$208,080.46
Premiums,	—	—	—	—
Municipal indebtedness,	92,000.00	20,000.00	20,000.00	100,000.00
Transfers and refunds,	1,669.30	4.90	245.55	1,966.88
Agency, trust, and investment,	17,973.93	17,139.30	5,265.09	25,345.07
Total receipts,	\$262,151.39	\$138,847.27	\$73,402.98	\$335,392.41
Balance on hand, including funds,	19,915.24	12,024.43	1,659.52	8,666.27
GRAND TOTAL,	\$282,066.63	\$150,871.70	\$75,062.50	\$344,058.68

Graded According to Population of 1915 — Continued.

GROUP 18.

PAYMENTS.	Dartmouth POPULATION 5,330	Millbury POPULATION 5,295	Tewksbury POPULATION 5,265	Hingham POPULATION 5,264
Maintenance,	\$100,992.39	\$70,970.12	\$39,685.02	\$162,207.27
<i>Departmental,</i>	<i>95,459.66</i>	<i>69,320.12</i>	<i>39,662.02</i>	<i>136,037.69</i>
General government,	8,202.89	5,471.83	3,363.58	11,793.31
Protection of persons and property,	3,129.46	9,355.16	3,549.65	20,744.64
Health and sanitation,	2,954.32	1,440.69	754.35	2,871.39
Highways,	30,923.08	13,928.44	9,211.50	26,539.63
Charities,	8,262.88	4,892.32	6,333.29	9,928.20
Soldiers' benefits,	1,224.00	1,127.50	68.00	4,515.98
Schools,	37,820.96	28,945.38	15,157.95	48,654.49
Libraries,	1,062.62	1,327.08	734.45	100.00
Recreation,	—	34.30	60.55	4,044.49
Pensions,	—	—	—	—
Unclassified,	1,879.45	2,797.42	428.70	6,845.46
<i>Public service enterprises,</i>	<i>5,532.73</i>	<i>—</i>	<i>—</i>	<i>26,169.68</i>
Electric light,	—	—	—	26,169.68
Water,	5,532.73	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,650.00</i>	<i>23.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	6,974.69	2,961.00	573.34	5,787.60
<i>Loans, general purposes,</i>	<i>4,974.69</i>	<i>2,961.00</i>	<i>573.34</i>	<i>5,787.60</i>
<i>Loans, public service enterprises,</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	48,565.88	19,909.13	6,211.20	18,063.27
<i>Departmental,</i>	<i>41,513.56</i>	<i>19,909.13</i>	<i>6,211.20</i>	<i>12,371.84</i>
General government,	186.50	759.70	—	232.45
Protection of persons and property,	—	349.70	3,500.00	644.56
Health and sanitation,	343.52	—	—	750.00
Highways,	33,128.35	5,297.76	150.00	6,899.63
Charities,	594.34	—	—	1,330.62
Schools,	7,260.85	510.42	2,561.20	1,093.66
Libraries,	—	12,991.55	—	—
Recreation,	—	—	—	1,420.92
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>7,052.32</i>	<i>—</i>	<i>—</i>	<i>5,691.43</i>
Electric light,	—	—	—	5,691.43
Water,	7,052.32	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	90,250.00	27,850.00	20,000.00	114,857.37
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>15,250.00</i>	<i>7,850.00</i>	<i>2,000.00</i>	<i>14,857.37</i>
<i>Bonds refunded, current year,</i>	<i>75,000.00</i>	<i>20,000.00</i>	<i>18,000.00</i>	<i>100,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	48.50	—	214.20	1,966.88
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>48.50</i>	<i>—</i>	<i>214.20</i>	<i>1,966.88</i>
Refunds,	1,620.80	4.90	31.35	—
Agency, trust, and investment,	17,973.93	16,982.90	5,511.73	25,260.70
<i>Taxes and licenses for State,</i>	<i>10,240.00</i>	<i>8,797.80</i>	<i>3,200.00</i>	<i>15,149.85</i>
<i>Taxes for county,</i>	<i>7,425.47</i>	<i>3,422.00</i>	<i>2,065.09</i>	<i>10,027.45</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>308.46</i>	<i>4,763.10</i>	<i>246.64</i>	<i>83.40</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$107,967.08	\$73,931.12	\$40,258.36	\$167,994.87
Permanent debt (except from sinking funds),	15,250.00	7,850.00	2,000.00	14,857.37
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	48,565.88	19,909.13	6,211.20	18,063.27
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	75,000.00	20,000.00	18,000.00	100,000.00
Transfers (except to sinking funds) and refunds,	1,669.30	4.90	245.55	1,966.88
Agency, trust, and investment,	17,973.93	16,982.90	5,511.73	25,260.70
Total payments,	\$266,426.19	\$138,678.05	\$72,226.84	\$328,143.09
<i>Balance on hand, including funds,</i>	<i>15,640.44</i>	<i>12,193.65</i>	<i>2,835.66</i>	<i>15,915.59</i>
GRAND TOTAL,	\$282,066.63	\$150,871.70	\$75,062.50	\$344,058.63

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 19.

RECEIPTS.	Chelmsford POPULATION 5,182	South Hadley POPULATION 5,179	Wareham POPULATION 5,176	Easton POPULATION 5,064
REVENUE.	\$85,732.77	\$120,699.13	\$126,017.65	\$109,198.07
General,	74,231.16	89,751.84	116,066.12	100,329.52
<i>Taxes,</i>	<i>72,493.59</i>	<i>85,864.62</i>	<i>114,014.76</i>	<i>85,989.34</i>
Property and poll,	62,417.98	76,714.65	104,821.21	77,336.69
Corporation, bank, etc.,	10,075.61	9,149.97	9,193.55	8,652.65
<i>Licenses and permits,</i>	<i>31.00</i>	<i>255.50</i>	<i>809.00</i>	<i>183.25</i>
<i>Fines and forfeits,</i>	<i>204.74</i>	<i>225.80</i>	<i>716.00</i>	<i>120.00</i>
<i>Grants and gifts,</i>	<i>1,501.83</i>	<i>3,405.92</i>	<i>526.36</i>	<i>14,036.93</i>
For expenses,	1,501.83	1,955.92	526.36	13,907.97
For outlays,	—	1,450.00	—	128.96
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	11,501.61	30,947.29	9,951.53	8,868.55
<i>Special assessments,</i>	<i>619.81</i>	<i>1,605.99</i>	<i>—</i>	<i>631.52</i>
To meet expenses,	619.81	1,210.18	—	631.52
To meet outlays,	—	395.81	—	—
<i>Privileges,</i>	<i>2,016.65</i>	<i>1,351.05</i>	<i>999.22</i>	<i>1,780.66</i>
<i>Departmental,</i>	<i>5,541.27</i>	<i>4,419.86</i>	<i>6,421.81</i>	<i>5,566.67</i>
General government,	228.10	481.24	1.55	8.00
Protection of persons and property,	721.49	76.37	95.74	132.18
Health and sanitation,	—	39.29	27.75	563.02
Highways,	20.00	126.60	34.81	459.49
Charities,	3,018.03	2,825.86	3,292.52	2,314.55
Soldiers' benefits,	996.00	614.00	2,373.75	1,116.00
Schools,	557.65	235.75	595.69	833.43
Libraries,	—	20.75	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	130.00
<i>Public service enterprises,</i>	<i>—</i>	<i>21,521.41</i>	<i>918.44</i>	<i>—</i>
Electric light,	—	21,521.41	—	—
Water,	—	—	—	—
All other,	—	—	918.44	—
<i>Cemeteries,</i>	<i>689.50</i>	<i>—</i>	<i>611.20</i>	<i>32.00</i>
<i>Interest,</i>	<i>2,634.38</i>	<i>2,048.98</i>	<i>1,000.86</i>	<i>867.70</i>
On sinking funds,	—	645.97	—	—
On trust and investment funds,	175.44	—	23.22	752.94
All other,	2,458.94	1,403.01	977.64	114.76
NON-REVENUE.	\$138,532.61	\$69,033.90	\$43,201.13	\$85,392.95
Offsets to outlays,	427.00	480.79	204.50	—
<i>Departmental,</i>	<i>427.00</i>	<i>455.79</i>	<i>204.50</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	117,897.50	43,983.58	22,000.00	55,000.00
<i>Loans, general purposes,</i>	<i>65,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>51,500.00</i>	<i>40,000.00</i>	<i>22,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>3,983.58</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>1,397.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	200.00	5,533.10	16.93	—
<i>From sinking funds,</i>	<i>—</i>	<i>3,600.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>200.00</i>	<i>2,033.10</i>	<i>16.93</i>	<i>—</i>
Refunds,	—	5.11	236.51	31.77
Agency, trust, and investment,	20,008.11	19,031.32	20,743.19	30,361.18
<i>Taxes and licenses for State,</i>	<i>8,080.00</i>	<i>6,560.50</i>	<i>11,915.31</i>	<i>17,989.98</i>
<i>Taxes for county,</i>	<i>5,214.36</i>	<i>8,998.70</i>	<i>7,761.46</i>	<i>12,298.42</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>831.86</i>	<i>1,972.12</i>	<i>1,066.43</i>	<i>72.78</i>
<i>All other,</i>	<i>5,881.89</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$86,159.77	\$121,179.92	\$126,222.15	\$109,198.07
Premiums,	1,397.50	—	—	—
Municipal indebtedness,	116,500.00	43,983.58	22,000.00	55,000.00
Transfers and refunds,	200.00	5,538.21	253.44	31.77
Agency, trust, and investment,	20,008.11	19,031.32	20,743.19	30,361.18
Total receipts,	\$224,265.38	\$189,732.03	\$169,218.78	\$194,591.02
Balance on hand, including funds,	5,313.37	18,484.57	47,632.29	682.67
GRAND TOTAL,	\$229,578.75	\$208,217.60	\$216,851.07	\$195,273.69

Graded According to Population of 1915 — Continued.

GROUP 19.

PAYMENTS.	Chelmsford POPULATION 5,182	South Hadley POPULATION 5,179	Wareham POPULATION 5,176	Easton POPULATION 5,064
Maintenance.	\$76,395.12	\$93,387.23	\$84,084.79	\$103,002.29
<i>Departmental.</i>	<i>74,982.97</i>	<i>77,117.86</i>	<i>82,553.64</i>	<i>102,701.79</i>
General government,	5,005.35	6,403.87	6,505.88	4,401.28
Protection of persons and property,	4,585.95	2,895.51	7,525.95	5,262.70
Health and sanitation,	1,580.85	4,064.46	3,317.05	2,918.72
Highways,	15,186.37	19,052.17	19,122.79	21,482.52
Charities,	6,596.99	9,811.35	8,986.05	15,402.67
Soldiers' benefits,	1,264.00	670.00	4,192.79	4,373.68
Schools,	36,002.52	31,687.32	30,634.10	46,696.56
Libraries,	2,264.22	1,719.38	826.36	—
Recreation,	318.82	128.31	524.75	—
Pensions,	—	—	—	526.50
Unclassified,	1,567.90	685.49	917.92	1,637.16
<i>Public service enterprises.</i>	<i>—</i>	<i>16,269.37</i>	<i>177.90</i>	<i>—</i>
Electric light,	—	16,269.37	—	—
Water,	—	—	—	—
All other,	—	—	177.90	—
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>1,353.25</i>	<i>298.50</i>
Administration of trust funds,	1,412.15	—	—	2.00
Interest.	3,797.96	6,737.71	2,057.29	1,017.11
<i>Loans, general purposes.</i>	<i>3,797.96</i>	<i>5,217.71</i>	<i>2,057.29</i>	<i>1,017.11</i>
<i>Loans, public service enterprises.</i>	<i>—</i>	<i>1,520.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	43,125.24	14,045.10	28,581.18	4,411.73
<i>Departmental.</i>	<i>43,125.24</i>	<i>12,202.60</i>	<i>28,581.18</i>	<i>4,411.73</i>
General government,	—	50.00	—	—
Protection of persons and property,	302.40	—	1,711.70	—
Health and sanitation,	—	1,515.97	—	—
Highways,	1,271.00	10,636.53	24,774.97	577.74
Charities,	—	—	11.35	—
Schools,	41,551.84	—	2,083.16	3,205.03
Libraries,	—	—	—	—
Recreation,	—	—	—	628.96
Unclassified,	—	—	—	—
<i>Public service enterprises.</i>	<i>—</i>	<i>1,842.60</i>	<i>—</i>	<i>—</i>
Electric light,	—	1,842.60	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	55,900.00	57,950.00	27,210.00	55,000.00
<i>From sinking funds.</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources.</i>	<i>2,900.00</i>	<i>9,450.00</i>	<i>5,210.00</i>	<i>—</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans).</i>	<i>53,000.00</i>	<i>45,000.00</i>	<i>22,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers.	200.00	5,533.10	16.93	—
<i>To sinking funds from revenue.</i>	<i>—</i>	<i>1,948.83</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>200.00</i>	<i>3,584.27</i>	<i>16.93</i>	<i>—</i>
Refunds.	—	5.11	236.51	31.77
Agency, trust, and investment.	20,383.55	17,071.32	20,749.48	31,261.12
<i>Taxes and licenses for State.</i>	<i>8,080.00</i>	<i>6,560.60</i>	<i>11,916.31</i>	<i>17,989.98</i>
<i>Taxes for county.</i>	<i>5,214.36</i>	<i>8,998.70</i>	<i>7,761.45</i>	<i>12,298.42</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>1,207.30</i>	<i>12.12</i>	<i>1,072.72</i>	<i>972.72</i>
<i>All other.</i>	<i>5,881.89</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$80,193.08	\$100,124.94	\$86,142.08	\$104,019.40
Permanent debt (except from sinking funds),	2,900.00	9,450.00	5,210.00	—
Sinking fund requirements from revenue,	—	1,948.83	—	—
Outlays,	43,125.24	14,045.10	28,581.18	4,411.73
Permanent debt from sinking funds,	—	3,500.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	53,000.00	45,000.00	22,000.00	55,000.00
Transfers (except to sinking funds) and refunds,	200.00	3,589.38	253.44	31.77
Agency, trust, and investment,	20,383.55	17,071.32	20,749.48	31,261.12
Total payments,	\$199,801.87	\$194,729.57	\$162,936.18	\$194,724.02
<i>Balance on hand, including funds,</i>	<i>29,776.88</i>	<i>13,488.03</i>	<i>53,914.89</i>	<i>549.67</i>
GRAND TOTAL,	\$229,578.75	\$208,217.60	\$216,851.07	\$195,273.69

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 20.

RECEIPTS.		Monson Population 5,004
REVENUE.		\$61,320.06
General,		44,353.50
<i>Taxes,</i>		38,108.15
Property and poll,		35,042.43
Corporation, bank, etc.,		3,065.72
<i>Licenses and permits,</i>		3,504.75
<i>Fines and forfeits,</i>		49.00
<i>Grants and gifts,</i>		2,691.60
For expenses,		2,691.60
For outlays,		—
<i>All other,</i>		—
Commercial,		16,966.56
<i>Special assessments,</i>		—
To meet expenses,		—
To meet outlays,		—
<i>Privileges,</i>		1,968.32
<i>Departmental,</i>		6,628.31
General government,		138.50
Protection of persons and property,		22.41
Health and sanitation,		—
Highways,		192.61
Charities,		4,391.61
Soldiers' benefits,		858.00
Schools,		973.26
Libraries,		—
Recreation,		—
Unclassified,		51.92
<i>Public service enterprises,</i>		6,825.22
Electric light,		—
Water,		6,825.22
All other,		—
<i>Cemeteries,</i>		1,443.64
<i>Interest,</i>		101.07
On sinking funds,		—
On trust and investment funds,		—
All other,		101.07
NON-REVENUE.		\$35,909.43
Offsets to outlays,		600.00
<i>Departmental,</i>		600.00
<i>Public service enterprises,</i>		—
<i>Cemeteries,</i>		—
Municipal indebtedness,		24,083.00
<i>Loans, general purposes,</i>		18,000.00
<i>Loans, public service enterprises,</i>		—
<i>Loans, cemeteries,</i>		—
<i>Bonds refunded, current year,</i>		—
<i>Temporary loans (including revenue loans),</i>		6,000.00
<i>Unpaid warrants or orders, current year,</i>		—
<i>Premiums,</i>		83.00
Transfers,		26.82
<i>From sinking funds,</i>		—
<i>All other,</i>		26.82
Refunds,		1,172.28
Agency, trust, and investment,		10,027.33
<i>Taxes and licenses for State,</i>		6,518.44
<i>Taxes for county,</i>		2,360.51
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		1,148.38
<i>All other,</i>		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$61,920.06
Premiums,		83.00
Municipal indebtedness,		24,000.00
Transfers and refunds,		1,199.10
Agency, trust, and investment,		10,027.33
Total receipts,		\$97,229.49
Balance on hand, including funds,		2,299.55
GRAND TOTAL,		\$99,529.04

Graded According to Population of 1915 — Continued.

GROUP 20.

PAYMENTS.		Monson POPULATION 5,004
Maintenance,		\$51,256.54
<i>Departmental,</i>		<i>47,516.01</i>
General government,		3,199.10
Protection of persons and property,		3,306.20
Health and sanitation,		536.67
Highways,		9,818.77
Charities,		5,942.74
Soldiers' benefits,		849.00
Schools,		22,515.84
Libraries,		300.00
Recreation,		—
Pensions,		—
Unclassified,		1,047.69
<i>Public service enterprises,</i>		<i>2,298.71</i>
Electric light,		—
Water,		2,298.71
All other,		—
<i>Cemeteries,</i>		<i>1,441.82</i>
<i>Administration of trust funds,</i>		<i>—</i>
Interest,		1,308.88
<i>Loans, general purposes,</i>		<i>468.88</i>
<i>Loans, public service enterprises,</i>		<i>840.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
Outlays,		16,511.93
<i>Departmental,</i>		<i>16,511.93</i>
General government,		—
Protection of persons and property,		—
Health and sanitation,		—
Highways,		526.93
Charities,		—
Schools,		15,985.00
Libraries,		—
Recreation,		—
Unclassified,		—
<i>Public service enterprises,</i>		<i>—</i>
Electric light,		—
Water,		—
All other,		—
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		17,000.00
<i>From sinking funds,</i>		<i>—</i>
<i>From revenue and other sources,</i>		<i>3,000.00</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including revenue loans),</i>		<i>14,000.00</i>
<i>Warrants or orders, previous years,</i>		<i>—</i>
Transfers,		26.82
<i>To sinking funds from revenue,</i>		<i>—</i>
<i>All other,</i>		<i>26.82</i>
Refunds,		1,172.28
Agency, trust, and investment,		10,054.15
<i>Taxes and licenses for State,</i>		<i>6,518.44</i>
<i>Taxes for county,</i>		<i>2,360.61</i>
<i>Expenditures for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>1,175.20</i>
<i>All other,</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest,		\$52,565.42
Permanent debt (except from sinking funds),		3,000.00
Sinking fund requirements from revenue,		—
Outlays,		16,511.93
Permanent debt from sinking funds,		—
Bonds refunded, current year,		—
Temporary loans,		14,000.00
Transfers (except to sinking funds) and refunds,		1,199.10
Agency, trust, and investment,		10,054.15
Total payments,		\$97,330.60
<i>Balance on hand, including funds,</i>		<i>2,198.44</i>
GRAND TOTAL,		\$99,529.04

TABLE I. — *Summary of Financial Transactions. Towns*
AGGREGATES FOR 78 TOWNS.

RECEIPTS.		POPULATION 718,928
REVENUE.		\$20,047,864.16
General,		15,426,762.38
<i>Taxes,</i>		<i>14,952,191.44</i>
Property and poll,		13,601,018.56
Corporation, bank, etc.,		1,351,172.88
<i>Licenses and permits,</i>		<i>259,704.55</i>
<i>Fines and forfeits,</i>		<i>42,318.88</i>
<i>Grants and gifts,</i>		<i>172,337.14</i>
For expenses,		119,407.45
For outlays,		52,929.69
All other,		210.37
Commercial,		4,621,101.78
<i>Special assessments,</i>		<i>238,166.16</i>
To meet expenses,		189,460.37
To meet outlays,		198,705.79
<i>Privileges,</i>		<i>170,220.61</i>
<i>Departmental,</i>		<i>288,433.54</i>
General government,		48,809.92
Protection of persons and property,		80,507.47
Health and sanitation,		112,575.46
Highways,		46,632.07
Charities,		278,766.16
Soldiers' benefits,		164,836.94
Schools,		117,703.01
Libraries,		11,271.33
Recreation,		13,919.52
Unclassified,		29,411.66
<i>Public service enterprises,</i>		<i>2,793,376.44</i>
Electric light,		395,252.31
Water,		1,830,803.14
All other,		3,320.99
<i>Cemeteries,</i>		<i>96,162.04</i>
<i>Interest,</i>		<i>588,742.99</i>
On sinking funds,		91,934.13
On trust and investment funds,		84,129.22
All other,		212,679.64
NON-REVENUE.		\$15,667,437.12
Offsets to outlays,		281,191.60
<i>Departmental,</i>		<i>218,646.41</i>
<i>Public service enterprises,</i>		<i>62,104.21</i>
<i>Cemeteries,</i>		<i>440.98</i>
Municipal indebtedness,		11,775,668.10
<i>Loans, general purposes,</i>		<i>2,190,353.62</i>
<i>Loans, public service enterprises,</i>		<i>218,100.00</i>
<i>Loans, cemeteries,</i>		<i>-</i>
<i>Bonds refunded, current year,</i>		<i>22,500.00</i>
<i>Temporary loans (including revenue loans),</i>		<i>9,282,137.38</i>
<i>Unpaid warrants or orders, current year,</i>		<i>19,153.68</i>
<i>Premiums,</i>		<i>43,423.42</i>
Transfers,		436,835.88
<i>From sinking funds,</i>		<i>134,697.76</i>
All other,		302,138.12
Refunds,		65,540.01
Agency, trust, and investment,		3,088,201.53
<i>Taxes and licenses for State,</i>		<i>1,576,410.10</i>
<i>Taxes for county,</i>		<i>899,947.65</i>
<i>Reimbursements for grade crossings,</i>		<i>107.97</i>
<i>Sinking and other permanent funds,</i>		<i>603,853.92</i>
All other,		7,881.89
RECAPITULATION.		
Revenue and offsets to outlays,		\$20,329,055.76
Premiums,		43,423.42
Municipal indebtedness,		11,732,244.68
Transfers and refunds,		522,375.89
Agency, trust, and investment,		3,088,201.53
Total receipts,		\$35,715,301.28
Balance on hand, including funds,		2,499,095.95
GRAND TOTAL,		\$38,214,397.23

¹ Includes \$9,168.75 held for bond redemption fund.

² Includes \$5 from administration of trust funds.

³ Includes gas. See footnotes on pp. 86, 92, and 102.

Graded According to Population of 1915 — Concluded.

AGGREGATES FOR 78 TOWNS.

PAYMENTS.		POPULATION 718,928
Maintenance,		\$14,217,110.87
<i>Departmental,</i>		<i>12,567,163.82</i>
General government,		941,143.77
Protection of persons and property,		1,919,444.53
Health and sanitation,		798,345.45
Highways,		2,356,238.38
Charities,		981,058.13
Soldiers' benefits,		254,112.35
Schools,		4,530,189.31
Libraries,		282,217.01
Recreation,		291,231.33
Pensions,		27,002.67
Unclassified,		186,180.89
<i>Public service enterprises,</i>		<i>1,515,133.80</i>
Electric light,		1,822,413.71
Water,		689,978.43
All other,		2,741.16
<i>Cemeteries,</i>		<i>129,860.75</i>
<i>Administration of trust funds,</i>		<i>5,453.00</i>
Interest,		1,410,380.95
<i>Loans, general purposes,</i>		<i>961,787.21</i>
<i>Loans, public service enterprises,</i>		<i>448,103.74</i>
<i>Loans, cemeteries,</i>		<i>540.00</i>
Outlays,		3,985,803.01
<i>Departmental,</i>		<i>3,172,427.14</i>
General government,		37,212.09
Protection of persons and property,		185,350.40
Health and sanitation,		554,255.26
Highways,		1,184,626.30
Charities,		6,676.51
Schools,		1,038,972.53
Libraries,		73,939.82
Recreation,		74,636.73
Unclassified,		16,757.50
<i>Public service enterprises,</i>		<i>802,597.59</i>
Electric light,		1,236,141.68
Water,		565,665.32
All other,		790.59
<i>Cemeteries,</i>		<i>10,778.28</i>
Municipal indebtedness,		11,820,486.05
<i>From sinking funds,</i>		<i>2,134,697.76</i>
<i>From revenue and other sources,</i>		<i>2,051,529.50</i>
<i>Bonds refunded, current year,</i>		<i>21,500.00</i>
<i>Temporary loans (including revenue loans),</i>		<i>9,002,637.38</i>
<i>Warrants or orders, previous years,</i>		<i>10,121.41</i>
Transfers,		436,835.88
<i>To sinking funds from revenue,</i>		<i>136,000.70</i>
<i>All other,</i>		<i>300,835.18</i>
Refunds,		85,540.01
Agency, trust, and investment,		3,168,760.31
<i>Taxes and licenses for State,</i>		<i>1,576,410.10</i>
<i>Taxes for county,</i>		<i>899,947.65</i>
<i>Expenditures for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>684,520.67</i>
<i>All other,</i>		<i>7,881.89</i>
RECAPITULATION.		
Maintenance and interest,		\$15,627,491.82
Permanent debt (except from sinking funds),		2,051,529.50
Sinking fund requirements from revenue,		136,000.70
Outlays,		3,985,803.01
Permanent debt from sinking funds,		2,134,697.76
Bonds refunded, current year,		21,500.00
Temporary loans,		9,612,758.79
Transfers (except to sinking funds) and refunds,		386,375.19
Agency, trust, and investment,		3,168,760.31
Total payments,		\$35,124,917.08
Balance on hand, including funds,		3,089,480.15
GRAND TOTAL,		\$38,214,397.23

¹ Includes gas. See foot-notes on pp. 87, 93, and 103.² Includes serial payments amounting to \$2,200.³ Includes \$4,000 paid from reimbursements from State and County for highway construction; \$15,000 sewer debt paid from bond redemption fund; and \$720 paid the County for debt incurred for bridge purposes.

DIVISION B.

INDEBTEDNESS.

TOWNS OVER 5,000 POPULATION.

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Andover, .	402,000.00	230,000.00	-	-	172,000.00	-	-	-	-
Montague, .	14,200.00	14,200.00	-	-	-	-	-	-	-
Marblehead, .	364,500.00	183,000.00	-	-	181,500.00	-	-	-	-
Whitman, .	218,321.80	88,100.00	-	-	46,000.00	-	-	-	80,000.00
Stoneham, .	352,000.00	167,000.00	-	-	-	-	-	-	-
Swampscott, .	854,350.00	569,050.00	-	-	95,000.00	-	-	-	90,000.00
Rockland, .	124,000.00	79,000.00	-	-	245,800.00	-	-	-	35,800.00
Stoughton, .	207,500.00	58,500.00	-	-	15,000.00	-	-	-	30,000.00
Reading, .	413,225.00	84,525.00	-	-	134,000.00	-	-	-	15,000.00
Maynard, .	184,000.00	59,000.00	-	-	258,700.00	-	-	-	70,000.00
Hudson, .	228,300.00	127,600.00	-	-	125,000.00	-	-	-	-
Concord, .	638,300.00	269,800.00	-	-	100,700.00	-	-	-	-
Great Barrington, .	81,500.00	81,500.00	-	-	353,500.00	-	-	-	15,000.00
Needham, .	488,500.00	171,000.00	-	-	-	-	-	-	-
Franklin, .	405,000.00	187,000.00	-	-	197,500.00	-	-	-	120,000.00
Wellesley, .	518,000.00	390,000.00	-	-	218,000.00	-	-	-	-
Fairhaven, .	116,270.00	116,270.00	-	-	128,000.00	-	-	-	-
Ipswich, .	358,850.00	56,200.00	-	-	-	-	-	-	-
Ludlow, .	51,000.00	26,000.00	-	-	262,650.00	-	-	-	40,000.00
Grafton, .	83,790.00	83,790.00	-	-	25,000.00	-	-	-	25,000.00
Spencer, .	36,200.00	14,200.00	-	-	-	-	-	-	-
North Andover, .	295,000.00	137,000.00	-	-	7,000.00	-	-	-	15,000.00
Westborough, .	140,400.00	108,400.00	-	-	158,000.00	-	-	-	-
Winchendon, .	81,000.00	20,000.00	-	-	32,000.00	-	-	-	-
Mansfield, .	196,500.00	89,000.00	-	-	51,000.00	-	-	-	10,000.00
Blackstone, .	66,000.00	36,000.00	-	-	87,500.00	-	-	-	20,000.00
Arlington, .	184,545.52	52,000.00	-	-	86,500.00	-	-	-	30,000.00
Canton, .	188,000.00	31,000.00	-	-	68,000.00	-	-	-	46,000.00
Amherst, .	229,600.00	229,600.00	-	-	-	-	-	-	89,000.00
Lexington, .	414,400.00	254,800.00	-	-	144,600.00	-	-	-	15,000.00
Walpole, .	191,540.00	131,240.00	-	-	60,300.00	-	-	-	-
Orange, .	121,600.00	60,600.00	-	-	61,000.00	-	-	-	-
Dartmouth, .	185,250.00	57,250.00	-	-	48,000.00	-	-	-	30,000.00
Millbury, .	49,200.00	49,200.00	-	-	-	-	-	-	-
Tewksbury, .	8,000.00	2,000.00	-	-	6,000.00	-	-	-	6,000.00
Hingham, .	28,000.00	28,000.00	-	-	-	-	-	-	-
Chelmsford, .	122,150.00	75,650.00	-	-	-	-	-	-	46,500.00
South Hadley, .	154,983.58	95,000.00	-	-	36,000.00	-	-	-	20,000.00
Wareham, .	41,650.00	41,650.00	-	-	-	-	-	-	-
Easton, .	-	-	-	-	-	-	-	-	-
Monson, .	36,000.00	18,000.00	-	-	18,000.00	-	-	-	-
78 Towns,	\$25,561,223.71	\$14,297,874.62	\$9,561.00	\$11,125.00	\$2,125,000.00	\$19,192.87			

TABLE III. — *Relation of Indebtedness to Valuation — 1916.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1916, together with the supplemental assessment of December, 1916, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1916	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Athol,	9,783	7.0	\$6,772,265	\$536,700.00	\$65,801.31	\$470,898.69
2 Franklin,	6,440	6.8	5,979,642	405,000.00	—	405,000.00
3 Amesbury,	8,543	6.5	7,277,422	472,500.00	—	472,500.00
4 Hudson,	6,758	5.2	4,382,278	228,300.00	—	228,300.00
5 Natick,	11,119	5.2	9,503,200	565,965.00	74,708.34	491,256.66
6 Concord,	6,681	4.8	10,362,664	623,300.00	129,044.98	494,255.02
7 Swampscott,	7,345	4.5	16,517,900	819,350.00	79,645.63	739,704.37
8 Westfield,	18,411	4.2	12,848,808	544,500.00	—	544,500.00
9 Stoneham,	7,489	4.2	6,249,645	262,000.00	—	262,000.00
10 Reading,	6,805	4.1	8,318,975	343,225.00	—	343,225.00
11 Peabody,	18,625	4.1	16,040,000	688,000.00	29,848.87	658,151.13
12 Wakefield,	12,781	4.1	12,942,018	529,400.00	—	529,400.00
13 Stoughton,	6,982	4.0	4,814,797	192,500.00	—	192,500.00
14 West Springfield,	11,339	4.0	11,338,509	595,000.00	146,265.02	448,734.98
15 Lexington,	5,538	3.9	10,218,746	399,400.00	—	399,400.00
16 Andover,	7,978	3.9	8,925,938	402,000.00	53,570.33	348,429.67
17 Watertown,	16,515	3.8	21,301,892	807,725.00	—	807,725.00
18 Needham,	6,542	3.8	9,787,820	368,500.00	—	368,500.00
19 Framingham,	15,860	3.8	19,329,320	812,500.00	86,137.25	726,362.75
20 Ipswich,	6,272	3.7	6,048,506	318,850.00	95,129.18	223,720.82
21 Abington,	5,646	3.7	3,745,231	138,500.00	—	138,500.00
22 Belmont,	8,081	3.6	12,775,228	561,500.00	97,521.36	463,978.64
23 Arlington,	14,889	3.6	19,475,132	626,350.00	131,857.16	694,492.84
24 North Andover,	5,956	3.6	6,130,549	295,000.00	77,230.19	217,769.81
25 Winthrop,	12,758	3.5	17,359,050	615,909.82	—	615,909.82
26 Saugus,	10,226	3.5	7,332,249	272,000.00	12,394.00	259,606.00
27 Gardner,	16,376	3.4	11,914,762	409,875.00	—	409,875.00
28 Methuen,	14,007	3.4	10,397,060	466,400.00	109,349.71	357,050.29
29 North Attleborough,	9,398	3.3	9,360,340	386,035.00	78,480.16	307,554.84
30 South Hadley,	5,179	3.2	3,575,162	131,000.00	16,811.55	114,188.45
31 Clinton,	13,192	3.0	9,555,486	505,600.00	214,206.92	291,393.08
32 Norwood,	10,977	3.0	17,176,594	527,900.00	13,487.89	514,412.11
33 Orange,	5,379	3.0	4,082,150	121,600.00	—	121,600.00
34 Milford,	13,684	2.9	10,557,329	311,372.18	—	311,372.18
35 Westborough,	5,925	2.9	3,319,208	140,400.00	44,756.48	95,643.52
36 Marblehead,	7,606	2.8	11,688,815	364,500.00	31,975.35	332,524.65
37 Amherst,	5,558	2.8	6,499,775	229,600.00	46,098.10	183,501.90
38 Winchester,	10,005	2.8	19,752,125	552,250.00	—	552,250.00
39 Southbridge,	14,217	2.7	8,565,134	265,650.00	30,469.36	235,180.64
40 Danvers,	11,177	2.7	8,634,525	271,900.00	37,442.88	234,457.12
41 Mansfield,	5,772	2.6	4,676,230	176,500.00	53,190.75	123,309.25
42 Walpole,	5,490	2.5	7,661,321	191,540.00	—	191,540.00
43 Fairhaven,	6,277	2.4	4,946,445	116,270.00	—	116,270.00
44 Wellesley,	6,439	2.3	21,825,867	518,000.00	8,084.44	509,915.56
45 Easthampton,	9,845	2.2	8,042,553	179,300.00	—	179,300.00
46 Grafton,	6,250	2.2	3,830,132	83,790.00	—	83,790.00
47 Whitman,	7,520	2.2	6,164,574	134,100.00	—	134,100.00
48 Dedham,	11,043	1.9	16,740,390	319,050.00	—	319,050.00
49 Monson,	5,004	1.8	2,023,835	36,000.00	—	36,000.00
50 Dartmouth,	5,330	1.7	6,180,925	105,250.00	—	105,250.00
51 Rockland,	7,074	1.7	5,528,128	94,000.00	—	94,000.00
52 Chelmsford,	5,182	1.6	4,607,610	75,650.00	—	75,650.00
53 Maynard,	6,770	1.6	4,326,000	184,000.00	113,025.30	70,974.70
54 Plymouth,	12,926	1.6	15,191,195	247,333.22	—	247,333.22
55 Adams,	13,218	1.6	7,089,829	148,325.00	33,975.70	114,349.30
56 Winchendon,	5,908	1.6	4,467,524	71,000.00	—	71,000.00
57 Weymouth,	13,969	1.6	13,046,365	337,200.00	133,309.58	203,890.42
58 Braintree,	9,343	1.5	9,974,379	402,000.00	248,533.17	153,466.83
59 Millbury,	5,295	1.5	3,341,039	49,200.00	—	49,200.00
60 Blackstone,	5,689	1.4	2,510,207	36,000.00	—	36,000.00
61 Canton,	5,623	1.4	7,038,466	99,000.00	—	99,000.00
62 Middleborough,	8,631	1.3	5,205,855	68,500.00	—	68,500.00
63 Brookline,	33,490	1.2	130,527,875	1,514,092.00	—	1,514,092.00
64 Milton,	8,600	1.1	35,438,639	397,073.62	—	397,073.62
65 Palmer,	9,468	1.1	5,719,825	63,400.00	—	63,400.00
66 Ware,	9,346	1.0	5,445,925	55,200.00	—	55,200.00
67 Northbridge,	9,254	1.0	5,816,992	55,500.00	—	55,500.00
68 Bridgewater,	9,381	0.8	4,457,137	34,600.00	—	34,600.00

TABLE III. — *Relation of Indebtedness to Valuation — 1916 — Concluded.*

TOWNS. (Population over 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1916	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Wareham,	5,176	0.6	\$6,504,658	\$41,650.00	-	\$41,650.00
70 Webster,	12,565	0.6	9,213,787	74,550.00	\$15,820.76	58,729.24
71 Spencer,	5,994	0.6	3,655,703	21,200.00	-	21,200.00
72 Great Barrington,	6,627	0.5	8,833,196	81,500.00	37,743.09	43,756.91
73 Ludlow,	6,251	0.4	5,984,287	26,000.00	-	26,000.00
74 Hingham,	5,284	0.3	9,015,358	28,000.00	-	28,000.00
75 Greenfield,	12,618	0.2	14,454,315	28,000.00	-	28,000.00
76 Montague,	7,925	0.2	7,638,754	14,200.00	-	14,200.00
77 Tewksbury,	5,265	0.1	2,471,103	2,000.00	-	2,000.00
78 Easton,	5,064	-	7,624,382	-	-	-
75 Towns,	718,928	-	\$838,077,049	\$23,417,030.84	\$2,345,914.81	\$21,071,116.03

Amesbury,	128,500.00	—	90,000.00	—	15,000.00	13,000.00	110,000.00	—	—	—
Belmont,	221,000.00	6,000.00	80,000.00	—	18,000.00	3,500.00	80,000.00	—	—	—
Andover,	115,000.00	10,000.00	60,000.00	—	10,000.00	11,000.00	60,000.00	—	—	—
Montague,	30,000.00	—	150,000.00	—	5,000.00	—	150,000.00	3,637.38	—	—
Marblehead,	—	15,500.00	120,000.00	—	16,000.00	19,000.00	120,000.00	—	—	—
Whitman,	—	15,000.00	140,000.00	—	15,000.00	6,000.00	140,000.00	1,000.00	—	—
Stoneham,	47,000.00	—	225,000.00	—	61,450.00	6,200.00	225,000.00	—	—	—
Swampscott,	53,750.00	—	100,000.00	—	7,500.00	7,000.00	125,000.00	—	—	—
Rockland,	—	—	70,000.00	—	5,500.00	17,000.00	80,000.00	—	—	—
Stoughton,	—	12,000.00	160,000.00	—	9,700.00	23,800.00	150,000.00	15,000.00	—	—
Reading,	—	—	20,000.00	—	4,000.00	—	20,000.00	—	—	—
Maynard,	—	—	—	—	14,700.00	8,050.00	—	—	—	—
Hudson,	1,400.00	—	150,000.00	—	12,000.00	2,500.00	156,000.00	—	—	—
Concord,	84,000.00	10,000.00	20,000.00	—	8,250.00	—	20,000.00	—	—	—
Great Barrington,	—	—	10,000.00	—	3,250.00	—	10,000.00	—	—	—
Needham,	—	—	10,000.00	—	2,000.00	10,300.00	10,000.00	—	—	—
Franklin,	—	—	10,000.00	—	2,000.00	10,000.00	10,000.00	—	—	—
Wellesley,	—	6,000.00	80,000.00	—	21,000.00	25,000.00	80,000.00	—	—	—
Fairhaven,	110,000.00	4,500.00	40,000.00	—	17,000.00	—	40,000.00	—	—	—
Lywich,	3,000.00	7,000.00	100,000.00	—	7,300.00	5,150.00	90,000.00	—	—	—
Ludlow,	—	—	70,000.00	—	5,000.00	—	75,000.00	—	—	—
Spencer,	6,600.00	—	20,000.00	—	4,280.00	—	20,000.00	—	—	—
North Andover,	67,000.00	—	49,500.00	—	4,000.00	5,800.00	34,500.00	—	—	2,421.99
Westborough,	—	—	90,000.00	—	6,000.00	3,000.00	98,000.00	—	—	—
Winchendon,	—	—	40,000.00	—	4,950.00	20,000.00	50,000.00	—	—	—
Mansfield,	—	—	40,000.00	—	5,000.00	5,500.00	50,000.00	—	—	—
Blackstone,	25,000.00	—	80,000.00	—	14,000.00	2,000.00	80,000.00	—	—	—
Uxbridge,	—	3,000.00	50,000.00	—	5,000.00	—	70,000.00	—	—	—
Blackstone,	—	—	124,000.00	—	5,200.00	7,500.00	143,000.00	—	—	477.08
Uxbridge,	—	—	143,000.00	—	6,000.00	8,000.00	135,000.00	—	—	—
Amherst,	4,000.00	—	—	—	10,800.00	—	—	—	—	—
Leicester,	—	3,000.00	105,000.00	—	17,850.00	20,400.00	90,000.00	—	—	—
Walpole,	25,500.00	3,500.00	85,000.00	—	25,899.00	12,300.00	105,000.00	—	—	—
Orange,	—	—	30,000.00	—	7,300.00	6,000.00	30,000.00	—	—	—
Dartmouth,	12,000.00	—	80,000.00	—	13,250.00	2,000.00	75,000.00	—	—	—
Millbury,	—	—	20,000.00	—	5,850.00	—	20,000.00	2,000.00	—	—
Taunton,	2,000.00	—	18,000.00	—	14,372.20	—	18,000.00	—	—	—
Hingham,	—	—	100,000.00	—	2,900.00	—	100,000.00	—	—	—
Chilmark,	65,000.00	—	51,500.00	—	10,950.00	2,000.00	45,000.00	—	—	—
South Hadley,	—	—	40,000.00	—	5,210.00	—	22,000.00	—	—	—
Wareham,	—	—	55,000.00	—	—	—	55,000.00	—	—	—
Easton,	—	—	6,000.00	—	—	3,000.00	14,000.00	—	—	—
Monson,	18,000.00	—	—	—	—	—	—	—	—	—
78 Towns,	\$2,194,853.62	\$236,100.00	\$9,253,500.00	\$19,153.68	\$1,439,285.30	\$657,292.66	\$4,570.72	\$31,137.38	\$4,000.00	\$10,121.41

TABLE V. — *Sinking and Loan Fund Payments to the State — 1916.*

TOWNS. (Population over 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline,	\$23,457.41	—	\$23,457.41	\$16,557.50	\$6,899.91	—
Watertown,	5,922.45	—	5,922.45	2,194.90	825.93	\$2,901.62
Arlington,	8,660.74	—	8,660.74	3,941.36	2,297.58	2,421.80
Weymouth,	540.65	—	540.65	—	540.65	—
Clinton,	9,747.01	\$9,747.01	—	—	—	—
Wakefield,	3,056.62	—	3,056.62	2,639.98	416.64	—
Winthrop,	6,347.91	—	6,347.91	3,457.99	747.79	2,142.13
Dedham,	4,154.92	2,012.93	2,141.99	1,583.57	558.42	—
Saugus,	215.99	—	215.99	—	215.99	—
Winchester,	4,487.94	—	4,487.94	4,028.13	459.81	—
Braintree,	432.28	—	432.28	—	432.28	—
Milton,	6,768.07	—	6,768.07	3,564.87	947.75	2,255.45
Belmont,	7,394.49	1,750.00	5,644.49	2,714.34	1,574.32	1,355.83
Stoneham,	2,665.61	—	2,665.61	1,264.21	398.07	1,003.33
Swampscott,	2,430.83	—	2,430.83	—	835.24	1,595.59
Needham,	372.07	—	372.07	—	372.07	—
Wellesley,	9,705.91	—	9,705.91	8,837.56	868.35	—
Canton,	352.51	—	352.51	—	352.51	—
Lexington,	2,650.00	—	2,650.00	1,487.31	—	1,162.69
Walpole,	2,000.00	2,000.00	—	—	—	—
Hingham,	485.17	—	485.17	—	485.17	—
Totals,	\$101,848.58	\$15,509.94	\$86,338.64	\$52,271.72	\$19,228.48	\$14,838.44

The following towns over 5,000 population made no sinking and loan fund payment in 1916 to the State on account of grade crossings and metropolitan sewer, park, and water systems: —

Abington	Framingham	Millbury	South Hadley
Adams	Franklin	Monson	Spencer
Amesbury	Gardner	Montague	Stoughton
Amherst	Grafton	Natick	Tewksbury
Andover	Great Barrington	North Andover	Ware
Athol	Greenfield	North Attleborough	Wareham
Blackstone	Hudson	Northbridge	Webster
Bridgewater	Ipswich	Norwood	Westborough
Chelmsford	Ludlow	Orange	Westfield
Concord	Mansfield	Palmer	West Springfield
Danvers	Marblehead	Peabody	Whitman
Dartmouth	Maynard	Plymouth	Winchendon
Easthampton	Methuen	Reading	
Easton	Middleborough	Rockland	
Fairhaven	Milford	Southbridge	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1916.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline,	\$212,358.41	\$188,901.00	—	\$23,457.41	89.0	—	11.0
Peabody,	41,800.00	41,000.00	\$800.00	—	98.1	1.9	—
Westfield,	60,200.00	60,200.00	—	—	100.0	—	—
Watertown,	99,922.45	94,000.00	—	5,922.45	94.1	—	5.9
Gardner,	35,387.50	35,387.50	—	—	100.0	—	—
Framingham,	48,500.00	45,800.00	2,700.00	—	94.4	5.6	—
Arlington,	74,180.74	50,950.00	14,550.00	8,660.74	68.7	19.6	11.7
Southbridge,	30,750.00	30,750.00	—	—	100.0	—	—
Methuen,	26,313.29	22,000.00	4,313.29	—	83.6	16.4	—
Weymouth,	32,940.65	30,500.00	1,900.00	540.65	92.6	5.8	1.6
Milford,	21,400.00	21,400.00	—	—	100.0	—	—
Adams,	25,600.00	21,500.00	4,100.00	—	84.0	16.0	—
Clinton,	31,647.01	16,900.00	5,000.00	9,747.01	53.4	15.8	30.8
Plymouth,	29,666.66	29,666.66	—	—	100.0	—	—
Wakefield,	63,456.62	60,400.00	—	3,056.62	95.2	—	4.8
Winthrop,	77,400.23	71,052.32	—	6,347.91	91.8	—	8.2
Greenfield,	32,000.00	32,000.00	—	—	100.0	—	—
Webster,	22,000.00	17,200.00	4,800.00	—	78.2	21.8	—
West Springfield,	18,300.00	15,800.00	2,500.00	—	86.3	13.7	—
Danvers,	12,250.00	4,250.00	8,000.00	—	34.7	65.3	—
Natick,	42,369.20	16,600.00	25,769.20	—	39.2	60.8	—
Dedham,	32,519.92	28,365.00	—	4,154.92	87.2	—	12.8
Norwood,	49,800.00	46,800.00	3,000.00	—	94.0	6.0	—
Saugus,	14,915.99	14,000.00	700.00	215.99	93.9	4.7	1.4
Winchester,	61,537.94	57,050.00	—	4,487.94	92.7	—	7.3
Easthampton,	32,500.00	32,500.00	—	—	100.0	—	—
Athol,	30,250.00	26,750.00	3,500.00	—	88.4	11.6	—
Palmer,	15,600.00	15,600.00	—	—	100.0	—	—
North Attleborough,	41,247.24	35,247.24	6,000.00	—	85.5	14.5	—
Bridgewater,	8,400.00	8,400.00	—	—	100.0	—	—
Ware,	9,600.00	9,600.00	—	—	100.0	—	—
Braintree,	19,232.28	16,250.00	2,550.00	432.28	84.5	13.3	2.2
Northbridge,	12,000.00	12,000.00	—	—	100.0	—	—
Middleborough,	6,750.00	6,750.00	—	—	100.0	—	—
Milton,	49,268.07	42,500.00	—	6,768.07	86.3	—	13.7
Amesbury,	28,000.00	28,000.00	—	—	100.0	—	—
Belmont,	33,211.82	21,500.00	4,317.33	7,394.49	64.7	13.0	22.3
Andover,	25,521.63	21,000.00	4,521.63	—	82.3	17.7	—
Montague,	5,000.00	5,000.00	—	—	100.0	—	—
Marblehead,	36,000.00	35,000.00	1,000.00	—	97.2	2.8	—
Whitman,	15,800.00	15,800.00	—	—	100.0	—	—
Stoneham,	23,665.61	21,000.00	—	2,665.61	88.7	—	11.3
Swampscott,	73,080.83	67,650.00	3,000.00	2,430.83	92.6	4.1	3.3
Rockland,	14,500.00	14,500.00	—	—	100.0	—	—
Stoughton,	22,500.00	22,500.00	—	—	100.0	—	—
Reading,	33,500.00	33,500.00	—	—	100.0	—	—
Maynard,	8,000.00	4,000.00	4,000.00	—	50.0	50.0	—
Hudson,	22,750.00	22,750.00	—	—	100.0	—	—
Concord,	31,220.00	21,500.00	9,720.00	—	68.9	31.1	—
Great Barrington,	8,000.00	5,250.00	2,750.00	—	65.6	34.4	—
Needham,	18,672.07	18,300.00	—	372.07	98.0	—	2.0
Franklin,	19,000.00	19,000.00	—	—	100.0	—	—
Wellesley,	42,705.91	31,000.00	2,000.00	9,705.91	72.6	4.7	22.7
Fairhaven,	13,480.00	13,480.00	—	—	100.0	—	—
Ipswich,	16,760.42	12,350.00	4,410.42	—	73.7	26.3	—
Ludlow,	5,000.00	5,000.00	—	—	100.0	—	—
Grafton,	4,280.00	4,280.00	—	—	100.0	—	—
Spencer,	9,800.00	9,800.00	—	—	100.0	—	—
North Andover,	11,000.00	9,000.00	2,000.00	—	81.8	18.2	—
Westborough,	8,450.00	4,950.00	3,500.00	—	58.6	41.4	—
Winchendon,	10,500.00	10,500.00	—	—	100.0	—	—
Mansfield,	8,650.00	6,000.00	2,650.00	—	69.4	30.6	—
Blackstone,	5,000.00	5,000.00	—	—	100.0	—	—
Abington,	9,700.00	9,700.00	—	—	100.0	—	—
Canton,	14,352.51	14,000.00	—	352.51	97.5	—	2.5
Amherst,	11,520.00	11,520.00	—	—	100.0	—	—
Lexington,	40,900.00	38,250.00	—	2,650.00	93.5	—	6.5
Walpole,	40,199.00	38,199.00	—	2,000.00	95.0	—	5.0
Orange,	13,300.00	13,300.00	—	—	100.0	—	—
Dartmouth,	15,250.00	15,250.00	—	—	100.0	—	—
Millbury,	7,850.00	7,850.00	—	—	100.0	—	—
Tewksbury,	2,000.00	2,000.00	—	—	100.0	—	—
Hingham,	14,857.37	14,372.20	—	485.17	96.7	—	3.3
Chelmsford,	2,900.00	2,900.00	—	—	100.0	—	—
South Hadley,	11,398.83	9,450.00	1,948.83	—	82.9	17.1	—
Wareham,	5,210.00	5,210.00	—	—	100.0	—	—
Easton,	—	—	—	—	—	—	—
Monson,	3,000.00	3,000.00	—	—	100.0	—	—
78 Towns,	\$2,168,530.20	\$1,930,680.92	\$136,000.70	\$101,848.58	89.0	6.3	4.7

¹ Serial loans amounting to \$4,000 were paid from reimbursements from State and County for highway construction.

² Serial loans amounting to \$2,200 were paid from sinking funds.

³ Serial loans amounting to \$15,000 were paid from sewer bond redemption fund.

⁴ Includes \$720 paid County of Hampden on account of Connecticut River Bridge.

DIVISION C.

CASH BALANCES.

TABLE VII.—Cash Balances.

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1916					CASH AT END OF 1916						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline,	\$168,550.20	\$164,694.02	—	\$2,987.39	\$868.79	—	\$126,117.71	\$120,703.92	—	\$4,906.26	\$507.53	—
Peabody,	58,833.84	53,256.50	\$877.34	—	—	—	103,079.12	101,875.96	\$1,203.16	—	—	—
Westfield,	7,639.66	6,522.09	—	—	—	\$3,387.57	64,776.51	62,628.75	—	—	—	\$2,147.76
Watertown,	87,384.06	87,277.51	—	—	—	106.55	116,154.29	116,039.74	—	—	—	114.55
Gardner,	31,179.76	31,179.76	—	—	—	—	38,777.98	38,777.98	—	—	—	—
Framingham,	99,932.80	96,295.49	2,490.19	628.60	518.52	—	60,274.90	59,232.84	137.25	98.00	806.81	3,365.51
Arlington,	44,279.43	41,233.07	23.35	—	—	2,973.01	34,339.00	30,898.14	75.35	—	—	—
Southbridge,	16,446.33	16,446.33	—	—	—	—	54,166.91	53,636.91	—	530.00	—	—
Methuen,	16,912.19	5,335.28	11,576.91	—	—	—	52,291.71	42,510.78	9,780.93	—	—	—
Weymouth,	38,605.54	33,356.80	5,087.47	—	161.27	—	41,479.36	38,683.59	2,560.63	—	235.14	—
Milford,	72,249.08	72,249.08	—	—	—	—	16,531.83	16,531.83	—	—	—	—
Adams,	4,846.10	3,948.88	481.76	—	415.46	—	13,371.90	12,887.76	484.11	—	—	—
Clinton,	40,333.66	38,023.10	2,165.38	105.18	—	—	43,413.98	36,180.76	7,229.77	3.45	—	—
Plymouth,	1,964.55	1,341.37	—	—	—	623.18	48,135.36	47,512.18	—	—	—	623.18
Wakefield,	61,413.91	59,814.91	—	—	—	1,599.00	37,898.41	36,049.41	—	—	—	1,849.00
Winthrop,	85,339.45	84,893.61	—	—	—	445.84	23,742.55	23,699.99	—	—	—	42.56
Greenfield,	1,876.53	1,854.42	—	—	22.11	—	6,569.31	410.31	—	—	6,159.00	—
Webster,	9,347.37	9,307.57	39.80	—	—	—	32,945.88	32,945.88	—	—	—	—
West Springfield,	84,117.37	79,642.59	4,474.78	—	—	—	36,554.27	27,039.25	1,515.02	—	8,000.00	—
Danvers,	42,235.86	36,464.83	5,696.71	—	74.27	—	66,470.08	60,545.90	5,804.16	—	120.02	—
Natick,	52,143.48	38,674.93	13,360.54	—	108.01	—	22,055.44	21,655.62	345.37	—	54.45	—
Dedham,	43,114.19	40,268.83	—	—	1,282.55	1,562.81	102,769.59	100,373.15	—	—	1,032.25	1,364.19
Norwood,	15,223.21	15,127.80	—	25.00	—	70.41	57,689.87	57,239.69	—	—	—	450.18
Saugus,	9,929.47	9,910.26	19.21	—	—	—	10,596.57	9,420.11	1,176.46	—	—	—
Winchester,	33,557.08	30,818.98	—	90.42	2,677.68	—	10,929.97	8,678.74	—	112.80	2,138.43	—
Easthampton,	21,831.50	21,756.86	—	—	—	—	12,407.81	12,307.96	—	99.85	—	—
Attol,	36,180.67	34,284.36	—	74.64	263.43	—	59,335.05	57,270.74	—	1,723.52	275.55	65.24
Palmer,	8,062.25	8,062.25	—	1,632.88	—	—	36,745.09	36,745.09	—	—	—	—
North Attleborough,	30,239.06	23,571.27	6,340.98	—	216.04	110.77	23,615.13	16,881.72	6,375.58	—	247.06	110.77
Bridgewater,	4,840.09	4,840.09	—	—	—	—	7,729.60	7,729.60	—	—	—	—
Ware,	13,279.43	13,279.43	—	—	—	—	23,784.66	23,784.66	—	—	—	—
Braintree,	62,022.08	60,140.20	—	—	150.75	1,731.13	30,343.13	28,308.35	—	—	269.55	1,765.23
Northbridge,	46,938.04	46,938.04	—	—	—	—	57,602.29	57,602.29	—	—	—	—
Middleborough,	22,553.71	22,553.71	—	—	—	—	18,438.21	18,438.21	—	—	—	—
Milton,	18,743.70	16,862.18	—	—	1,330.10	551.42	134,306.78	122,986.76	—	—	10,409.08	910.94
Amesbury,	32,409.24	32,351.25	—	—	57.99	255.00	141,036.78	140,512.52	—	500.00	24.26	—
Belmont,	7,408.44	6,878.15	275.29	—	—	—	115,773.31	104,537.63	11,155.68	—	—	80.00

TOWNS OVER 5,000 POPULATION.

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Andover,	44,347.87	41,999.26	-	52.00	2,296.61	-	109,857.65	103,666.01	-	56.00	6,135.64	-
Montague,	3,952.18	3,952.18	-	-	-	-	456.30	456.30	-	-	-	-
Warfield,	38,653.52	32,508.44	-	647.70	5,667.28	-	68,394.32	61,939.80	-	907.02	5,547.50	-
Whitman,	8,444.55	8,444.55	-	-	-	-	2,968.00	2,968.49	-	-	4,009.51	-
Stoneham,	9,427.69	9,427.69	-	-	-	-	11,175.47	11,175.47	-	-	-	-
Swampscott,	30,857.41	30,808.78	48.63	-	-	-	39,900.04	36,658.41	2,247.63	-	1,000.00	-
Rockland,	27,263.86	27,263.86	-	-	-	-	241.65	241.65	-	-	-	-
Stoughton,	8,753.67	8,727.38	-	-	26.29	-	15,148.06	15,091.37	-	-	56.69	-
Reading,	7,107.12	5,436.84	-	-	-	1,760.28	10,214.13	8,168.35	-	-	-	2,045.78
Hyannis,	34,553.59	30,006.93	3,015.04	600.00	331.16	-	48,660.56	47,179.64	194.76	925.00	331.16	-
Hudson,	38,607.99	38,607.99	-	618.22	41.55	-	71,586.09	71,096.34	-	-	91.55	369.20
Concord,	28,527.01	13,942.40	11,620.00	700.00	2,264.61	-	64,578.72	47,014.18	14,730.08	700.00	2,434.46	-
Great Barrington,	17,006.15	17,006.15	-	-	-	-	39,817.64	39,817.64	-	-	-	-
Needham,	37,340.76	37,340.76	-	-	-	-	54,897.38	54,897.38	-	-	-	-
Franklin,	31,040.89	31,033.46	-	7.43	-	-	31,398.72	31,398.72	-	-	-	-
Wellesley,	120,357.75	125,479.34	1,378.41	-	-	-	133,685.60	131,551.25	2,084.44	-	-	-
Fairhaven,	16,618.24	15,857.41	-	3.00	747.83	-	12,123.82	11,761.83	-	-	361.99	-
Ipswich,	31,191.16	19,974.43	11,214.28	2.45	-	-	24,303.12	19,911.82	4,691.70	-	-	-
Ludlow,	17,887.96	17,887.96	-	651.88	-	-	11,138.98	11,138.98	-	-	-	-
Grafton,	23,552.00	22,900.12	-	-	-	-	29,326.74	25,598.58	-	728.06	-	-
Spencer,	490.85	490.85	-	-	-	-	18,429.98	18,429.98	-	-	-	-
North Andover,	14,019.07	11,222.37	-	-	57.06	2,739.64	67,754.43	67,701.57	-	-	52.86	-
Westborough,	20,933.81	14,713.15	6,209.48	-	11.18	-	19,035.90	18,917.08	86.48	-	27.34	5.00
Winchendon,	14,933.90	14,331.70	-	-	102.20	500.00	10,826.80	10,326.80	-	-	500.00	-
Mansfield,	14,232.54	12,403.50	1,829.04	-	-	-	20,281.18	16,815.43	3,465.75	-	-	-
Blackstone,	943.59	943.59	-	-	-	-	2,307.64	2,307.64	-	-	-	-
Abington,	18,174.78	18,174.78	-	-	-	-	4,507.04	4,507.04	-	-	-	-
Canton,	21,745.26	21,700.84	-	-	-	44.42	9,643.08	7,568.66	-	-	-	2,044.42
Amherst,	120,770.18	90,003.61	-	759.51	30,007.06	-	64,129.99	32,686.34	-	811.03	30,632.62	-
Lexington,	47,795.21	47,717.85	-	-	-	77.36	31,095.84	31,018.48	-	-	-	77.36
Walpole,	19,913.88	19,799.06	-	30.40	62.72	21.70	16,008.16	15,534.69	-	4.00	31.77	137.70
Orange,	9,810.60	8,810.60	-	-	-	500.00	12,617.44	12,617.44	-	-	-	-
Dartmouth,	19,915.24	19,915.24	-	-	-	-	15,640.44	15,640.44	-	-	200.00	-
Millbury,	12,024.43	12,024.43	-	-	-	-	12,183.65	11,993.65	-	-	-	-
Tewksbury,	1,659.52	1,659.52	-	-	-	-	2,835.66	2,835.66	-	-	-	-
Hingham,	8,662.27	8,622.75	-	-	.07	43.45	15,915.59	15,855.82	-	-	6.32	53.45
Chelmsford,	5,313.37	5,313.37	-	-	-	-	29,776.88	29,776.88	-	-	-	-
South Hadley,	18,184.37	14,727.82	3,756.75	-	-	-	13,488.03	8,676.48	4,811.55	-	-	-
Wareham,	47,682.29	47,682.29	-	-	-	-	53,914.89	53,914.89	-	-	-	-
Easton,	682.67	106.77	-	575.90	-	-	549.67	409.27	-	140.40	-	-
Monson,	2,239.55	2,239.55	-	-	-	-	2,198.44	2,198.44	-	-	-	-
78 Towns,	\$2,499,095.95	\$2,328,164.88	\$91,632.34	\$10,282.60	\$49,862.59	\$19,103.54	\$3,085,480.15	\$2,897,753.34	\$80,155.86	\$12,245.39	\$81,198.64	\$18,122.02

PART III.

TOWNS UNDER 5,000 POPULATION.

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1916.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 1.

RECEIPTS.	Barnstable POPULATION 4,995	Uxbridge POPULATION 4,921	Randolph POPULATION 4,734	Agawam POPULATION 4,555
REVENUE.	\$162,322.10	\$97,001.68	\$96,710.21	\$84,339.03
General,	154,318.50	76,394.71	69,412.67	69,394.54
<i>Taxes,</i>	<i>151,839.65</i>	<i>76,622.24</i>	<i>68,154.04</i>	<i>64,122.20</i>
Property and poll,	147,145.00	65,493.47	59,363.72	60,217.52
Corporation, bank, etc.,	4,694.65	10,128.77	8,790.32	3,904.68
<i>Licenses and permits,</i>	<i>643.60</i>	<i>70.00</i>	<i>149.25</i>	<i>3,530.00</i>
<i>Fines and forfeits,</i>	<i>724.30</i>	<i>188.82</i>	<i>203.80</i>	<i>130.38</i>
<i>Grants and gifts,</i>	<i>1,111.05</i>	<i>513.65</i>	<i>900.63</i>	<i>1,611.96</i>
For expenses,	661.05	513.65	900.58	1,611.96
For outlays,	450.00	—	—	—
All other,	—	—	—	—
Commercial,	8,003.60	20,606.97	27,297.54	14,944.49
<i>Special assessments,</i>	<i>—</i>	<i>867.70</i>	<i>—</i>	<i>1,445.00</i>
To meet expenses,	—	867.70	—	1,445.00
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>51.00</i>	<i>1,577.07</i>	<i>1,907.40</i>	<i>3,505.27</i>
<i>Departmental,</i>	<i>5,261.68</i>	<i>2,583.68</i>	<i>7,571.35</i>	<i>1,570.37</i>
General government,	14.00	796.25	1,087.50	234.50
Protection of persons and property,	892.32	55.36	5.00	64.39
Health and sanitation,	47.75	—	—	—
Highways,	849.62	40.03	—	—
Charities,	1,194.36	771.28	2,325.24	694.49
Soldiers' benefits,	1,647.00	503.03	3,614.00	404.00
Schools,	615.63	291.76	499.50	28.00
Libraries,	—	125.97	—	—
Recreation,	—	—	—	—
Unclassified,	1.00	—	40.11	145.49
<i>Public service enterprises,</i>	<i>—</i>	<i>12,841.71</i>	<i>12,953.29</i>	<i>6,974.96</i>
Electric light,	—	—	—	—
Water,	—	12,841.71	12,953.29	6,974.96
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>528.42</i>	<i>—</i>	<i>—</i>	<i>80.00</i>
<i>Interest,</i>	<i>2,162.50</i>	<i>2,736.81</i>	<i>4,865.50</i>	<i>1,368.39</i>
On sinking funds,	—	—	2,225.55	—
On trust and investment funds,	589.08	2,195.35	937.09	297.73
All other,	1,573.42	541.46	1,701.86	1,070.66
NON-REVENUE.	\$169,826.56	\$69,765.81	\$95,719.18	\$91,246.22
Offsets to outlays,	—	—	11,538.96	627.27
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>11,538.96</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>627.27</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	140,000.00	50,000.00	66,892.45	80,976.59
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>45,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>800.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>140,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>92.45</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>976.59</i>
Transfers,	—	2,097.49	3,200.68	124.31
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>2,097.49</i>	<i>3,200.68</i>	<i>124.31</i>
Refunds,	3,080.15	160.28	1,852.91	27.76
Agency, trust, and investment,	26,746.41	17,508.04	12,234.18	9,490.29
<i>Taxes and licenses for State,</i>	<i>15,128.80</i>	<i>8,269.32</i>	<i>5,840.75</i>	<i>5,560.00</i>
<i>Taxes for county,</i>	<i>9,941.91</i>	<i>4,178.00</i>	<i>2,777.63</i>	<i>2,930.29</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,675.70</i>	<i>5,060.72</i>	<i>3,615.80</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$162,322.10	\$97,001.68	\$108,249.17	\$84,966.30
Premiums,	—	—	—	976.59
Municipal indebtedness,	140,000.00	50,000.00	66,892.45	80,000.00
Transfers and refunds,	3,080.15	2,257.77	5,053.59	152.07
Agency, trust, and investment,	26,746.41	17,508.04	12,234.18	9,490.29
Total receipts,	\$332,148.66	\$166,767.49	\$192,429.39	\$175,585.25
Balance on hand, including funds,	5,362.67	12,388.86	14,472.89	1,115.65
GRAND TOTAL,	\$237,511.33	\$179,156.35	\$206,902.28	\$176,700.90

Graded According to Population of 1915.

GROUP 1.

PAYMENTS.	Barnstable POPULATION 4,995	Uxbridge POPULATION 4,921	Randolph POPULATION 4,734	Agawam POPULATION 4,555
Maintenance,	\$107,348.83	\$74,035.39	\$74,325.88	\$63,445.01
<i>Departmental,</i>	<i>106,308.31</i>	<i>67,442.46</i>	<i>67,941.81</i>	<i>58,816.73</i>
General government,	8,969.14	5,337.14	4,486.76	4,434.98
Protection of persons and property,	6,434.96	6,644.38	6,424.58	4,135.85
Health and sanitation,	3,167.25	1,219.86	664.56	680.41
Highways,	31,259.91	15,555.61	13,393.24	18,854.77
Charities,	11,385.37	6,769.59	10,322.57	3,701.35
Soldiers' benefits,	1,980.77	607.50	5,029.49	366.00
Schools,	41,827.35	28,328.01	25,036.51	25,435.99
Libraries,	—	2,197.40	150.00	505.93
Recreation,	—	178.58	544.04	166.10
Pensions,	—	—	—	—
Unclassified,	1,283.56	604.39	1,890.06	534.35
<i>Public service enterprises,</i>	<i>—</i>	<i>6,565.93</i>	<i>6,359.42</i>	<i>4,590.04</i>
Electric light,	—	—	—	—
Water,	—	6,565.93	6,359.42	4,590.04
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,020.55</i>	<i>17.00</i>	<i>—</i>	<i>24.24</i>
<i>Administration of trust funds,</i>	<i>20.00</i>	<i>10.00</i>	<i>24.65</i>	<i>16.00</i>
Interest,	3,121.88	5,223.55	8,759.46	7,233.80
<i>Loans, general purposes,</i>	<i>3,121.88</i>	<i>2,643.55</i>	<i>4,227.46</i>	<i>1,692.55</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,650.00</i>	<i>4,532.00</i>	<i>5,546.25</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	32,674.98	6,504.64	14,407.36	40,850.50
<i>Departmental,</i>	<i>32,374.98</i>	<i>6,504.64</i>	<i>12,103.87</i>	<i>39,167.98</i>
General government,	—	—	5,300.00	1,904.80
Protection of persons and property,	—	—	—	21,095.34
Health and sanitation,	—	—	—	—
Highways,	31,388.83	5,704.64	6,803.87	—
Charities,	—	—	—	—
Schools,	986.15	—	—	16,167.84
Libraries,	—	800.00	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,303.49</i>	<i>1,682.52</i>
Electric light,	—	—	—	—
Water,	—	—	2,303.49	1,682.52
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	158,000.00	49,100.00	76,100.00	47,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>18,000.00</i>	<i>9,100.00</i>	<i>16,100.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>140,000.00</i>	<i>40,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	2,097.49	3,200.68	124.31
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>2,097.49</i>	<i>700.68</i>	<i>124.31</i>
Refunds,	3,080.15	160.28	1,852.91	27.76
Agency, trust, and investment,	26,831.09	17,587.15	22,399.26	9,490.29
<i>Taxes and licenses for State,</i>	<i>16,128.80</i>	<i>8,269.32</i>	<i>5,840.75</i>	<i>6,560.00</i>
<i>Taxes for county,</i>	<i>9,941.91</i>	<i>4,178.00</i>	<i>2,777.63</i>	<i>2,930.29</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,760.38</i>	<i>5,139.83</i>	<i>13,780.88</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$110,470.74	\$79,258.94	\$83,085.34	\$70,683.81
Permanent debt (except from sinking funds),	18,000.00	9,100.00	16,100.00	7,500.00
Sinking fund requirements from revenue,	—	—	2,500.00	—
Outlays,	32,674.98	6,504.64	14,407.36	40,850.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	140,000.00	40,000.00	60,000.00	40,000.00
Transfers (except to sinking funds) and refunds,	3,080.15	2,257.77	2,553.59	152.07
Agency, trust, and investment,	26,831.09	17,587.15	22,399.26	9,490.29
Total payments,	\$331,056.96	\$154,708.50	\$201,045.55	\$168,676.67
Balance on hand, including funds,	6,454.37	24,447.85	5,856.73	8,024.23
GRAND TOTAL,	\$337,511.33	\$179,156.35	\$206,902.28	\$176,700.90

1 Includes \$9,000 paid from reimbursements from County for highway construction.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 2.

RECEIPTS.	Lee POPULATION 4,481	Dudley POPULATION 4,373	Rockport POPULATION 4,351	Provincetown POPULATION 4,295
REVENUE.	\$62,466.89	\$73,429.16	\$96,051.86	\$73,711.50
General,	56,812.64	59,285.95	68,722.61	57,212.67
<i>Taxes,</i>	<i>55,068.95</i>	<i>53,933.17</i>	<i>68,350.42</i>	<i>54,676.90</i>
Property and poll,	53,136.28	44,391.18	64,200.76	51,989.70
Corporation, bank, etc.,	1,930.67	9,541.99	4,149.66	2,687.20
<i>Licenses and permits,</i>	<i>79.00</i>	<i>3,845.50</i>	<i>27.72</i>	<i>249.50</i>
<i>Fines and forfeits,</i>	<i>709.30</i>	<i>185.98</i>	<i>153.00</i>	<i>410.70</i>
<i>Grants and gifts,</i>	<i>957.39</i>	<i>1,320.30</i>	<i>191.47</i>	<i>1,875.57</i>
For expenses,	957.39	1,320.30	191.47	1,875.57
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	5,654.25	14,143.21	27,329.25	16,498.83
<i>Special assessments,</i>	<i>27.94</i>	<i>2,358.29</i>	<i>992.24</i>	<i>—</i>
To meet expenses,	—	—	992.24	—
To meet outlays,	27.94	2,358.29	—	—
<i>Privileges,</i>	<i>1,145.36</i>	<i>—</i>	<i>1,445.21</i>	<i>285.00</i>
<i>Departmental,</i>	<i>3,926.73</i>	<i>1,276.44</i>	<i>4,306.07</i>	<i>2,976.88</i>
General government,	960.00	—	728.15	1,289.29
Protection of persons and property,	81.91	35.14	130.14	78.04
Health and sanitation,	—	15.00	11.87	10.00
Highways,	177.63	41.18	61.35	257.61
Charities,	530.58	825.42	1,065.95	32.50
Soldiers' benefits,	1,316.00	72.00	2,126.00	668.00
Schools,	695.86	268.13	5.00	468.45
Libraries,	65.25	18.57	122.61	145.00
Recreation,	—	—	—	—
Unclassified,	99.50	1.00	55.00	27.97
<i>Public service enterprises,</i>	<i>—</i>	<i>9,946.96</i>	<i>18,317.02</i>	<i>11,518.44</i>
Electric light,	—	—	—	—
Water,	—	9,946.96	17,265.91	11,518.44
All other,	—	—	1,051.11	—
<i>Cemeteries,</i>	<i>272.00</i>	<i>41.00</i>	<i>795.66</i>	<i>964.32</i>
<i>Interest,</i>	<i>282.22</i>	<i>520.52</i>	<i>1,473.05</i>	<i>754.21</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	676.60	490.80
All other,	282.22	520.52	796.45	263.41
NON-REVENUE.	\$106,605.28	\$46,543.85	\$67,936.81	\$26,101.98
Offsets to outlays,	6,652.10	—	463.55	410.00
<i>Departmental,</i>	<i>6,652.10</i>	<i>—</i>	<i>463.55</i>	<i>410.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	77,000.00	38,000.00	50,400.90	12,000.00
<i>Loans, general purposes,</i>	<i>33,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>44,000.00</i>	<i>38,000.00</i>	<i>50,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>400.90</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	299.55	621.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	299.55	621.00
Refunds,	7,427.88	286.49	1,542.48	611.99
Agency, trust, and investment,	15,525.30	8,257.36	15,230.33	12,458.99
<i>Taxes and licenses for State,</i>	<i>8,797.53</i>	<i>5,755.00</i>	<i>6,906.92</i>	<i>4,767.25</i>
<i>Taxes for county,</i>	<i>5,873.97</i>	<i>2,439.00</i>	<i>5,902.55</i>	<i>3,071.94</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>853.80</i>	<i>13.36</i>	<i>2,420.86</i>	<i>4,619.80</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$69,118.99	\$73,429.16	\$96,515.41	\$74,121.50
Premiums,	—	—	—	—
Municipal indebtedness,	77,000.00	38,000.00	50,400.90	12,000.00
Transfers and refunds,	7,427.88	286.49	1,842.03	1,232.99
Agency, trust, and investment,	15,525.30	8,257.36	15,230.33	12,458.99
Total receipts,	\$169,072.17	\$119,973.01	\$163,988.67	\$99,813.48
Balance on hand, including funds,	12,578.20	7,116.20	10,945.90	3,931.63
GRAND TOTAL,	\$181,650.37	\$127,089.21	\$174,934.57	\$103,745.11

Graded According to Population of 1915 — Continued.

GROUP 2.

PAYMENTS.	Lee POPULATION 4,481	Dudley POPULATION 4,373	Rockport POPULATION 4,351	Provincetown POPULATION 4,295
Maintenance,	\$51,931.22	\$55,228.41	\$79,012.71	\$61,216.75
<i>Departmental,</i>	<i>51,088.82</i>	<i>52,781.90</i>	<i>68,581.81</i>	<i>52,344.21</i>
General government,	5,202.17	3,960.55	7,234.45	4,807.77
Protection of persons and property,	2,753.19	4,545.54	9,494.03	4,603.38
Health and sanitation,	1,121.37	756.81	712.25	1,614.41
Highways,	10,175.94	11,496.84	15,061.98	8,837.71
Charities,	6,941.36	7,221.01	8,513.82	7,438.44
Soldiers' benefits,	1,491.50	252.50	2,774.97	684.00
Schools,	20,277.16	23,761.52	21,639.98	21,743.33
Libraries,	1,725.66	531.14	1,410.23	986.12
Recreation,	420.53	—	38.50	—
Pensions,	—	—	—	—
Unclassified,	979.94	255.99	1,701.60	1,629.05
<i>Public service enterprises,</i>	<i>—</i>	<i>2,332.93</i>	<i>9,175.25</i>	<i>7,790.69</i>
Electric light,	—	—	—	—
Water,	—	2,382.93	8,950.56	7,790.69
All other,	—	—	224.69	—
<i>Cemeteries,</i>	<i>842.40</i>	<i>63.58</i>	<i>1,255.65</i>	<i>1,081.85</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,966.09	3,790.42	4,853.09	3,980.35
<i>Loans, general purposes,</i>	<i>2,966.09</i>	<i>640.42</i>	<i>1,545.69</i>	<i>1,205.35</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>3,150.00</i>	<i>3,307.60</i>	<i>2,775.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	29,613.37	1,041.21	6,198.77	613.00
<i>Departmental,</i>	<i>29,613.37</i>	<i>788.48</i>	<i>4,921.90</i>	<i>613.00</i>
General government,	—	—	—	—
Protection of persons and property,	—	73.41	950.00	—
Health and sanitation,	—	—	—	238.00
Highways,	11,005.57	600.00	3,971.90	375.00
Charities,	—	—	—	—
Schools,	18,607.80	—	—	—
Libraries,	—	115.07	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>252.73</i>	<i>1,276.87</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	252.73	1,276.87	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	58,000.00	43,000.00	60,114.52	20,875.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>8,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>8,875.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>50,000.00</i>	<i>38,000.00</i>	<i>50,000.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>114.52</i>	<i>—</i>
Transfers,	—	—	299.55	621.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>299.55</i>	<i>621.00</i>
Refunds,	7,427.83	286.49	1,542.48	611.99
Agency, trust, and investment,	15,525.30	8,257.36	15,325.45	12,463.79
<i>Taxes and licenses for State,</i>	<i>8,797.53</i>	<i>5,755.00</i>	<i>6,906.92</i>	<i>4,767.25</i>
<i>Taxes for county,</i>	<i>5,873.97</i>	<i>2,489.00</i>	<i>5,902.55</i>	<i>3,071.94</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>853.80</i>	<i>13.36</i>	<i>2,515.98</i>	<i>4,624.60</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$54,897.31	\$59,018.83	\$83,865.80	\$65,197.10
Permanent debt (except from sinking funds),	8,000.00	5,000.00	10,000.00	8,875.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	29,613.37	1,041.21	6,198.77	613.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	50,000.00	38,000.00	50,114.52	12,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	7,427.88	286.49	1,842.03	1,232.99
Agency, trust, and investment,	15,525.30	8,257.36	15,325.45	12,463.79
Total payments,	\$165,463.86	\$111,603.89	\$167,346.57	\$100,381.88
<i>Balance on hand, including funds,</i>	<i>16,186.51</i>	<i>15,485.32</i>	<i>7,588.00</i>	<i>3,363.23</i>
GRAND TOTAL,	\$181,650.37	\$127,089.21	\$174,934.57	\$103,745.11

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 3.

RECEIPTS.	Warren POPULATION 4,268	Templeton POPULATION 4,081	Dracut POPULATION 4,022	Williamstown POPULATION 3,981
REVENUE.	\$62,362.68	\$63,644.49	\$63,388.81	\$76,411.60
General,	53,520.71	50,206.41	52,991.99	67,839.18
<i>Taxes,</i>	<i>47,041.06</i>	<i>47,945.68</i>	<i>51,458.48</i>	<i>67,263.48</i>
Property and poll,	43,816.61	43,946.66	46,211.20	64,706.69
Corporation, bank, etc.,	3,224.45	3,999.02	5,247.28	2,556.79
<i>Licenses and permits,</i>	<i>4,603.00</i>	<i>107.75</i>	<i>133.00</i>	<i>108.61</i>
<i>Fines and forfeits,</i>	<i>261.55</i>	<i>118.77</i>	<i>75.46</i>	<i>55.86</i>
<i>Grants and gifts,</i>	<i>1,615.10</i>	<i>2,034.21</i>	<i>1,325.05</i>	<i>411.23</i>
For expenses,	1,615.10	2,034.21	1,325.05	411.23
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	8,841.97	13,438.08	10,396.82	8,572.42
<i>Special assessments,</i>	<i>—</i>	<i>444.22</i>	<i>872.02</i>	<i>3,120.00</i>
To meet expenses,	—	444.22	872.02	3,000.00
To meet outlays,	—	—	—	120.00
<i>Privileges,</i>	<i>102.41</i>	<i>1,210.37</i>	<i>3,311.94</i>	<i>672.80</i>
<i>Departmental,</i>	<i>6,896.67</i>	<i>2,441.09</i>	<i>3,403.01</i>	<i>3,509.91</i>
General government,	1,024.00	—	—	—
Protection of persons and property,	303.53	303.98	833.76	133.35
Health and sanitation,	—	208.00	674.68	64.31
Highways,	5.05	70.66	21.48	271.00
Charities,	2,696.38	680.42	1,060.21	503.12
Soldiers' benefits,	802.00	442.00	260.00	1,398.00
Schools,	1,673.96	634.31	550.25	963.67
Libraries,	—	85.27	2.63	49.46
Recreation,	—	—	—	—
Unclassified,	1 391.75	16.45	—	127.00
<i>Public service enterprises,</i>	<i>—</i>	<i>7,536.88</i>	<i>71.40</i>	<i>—</i>
Electric light,	—	7,536.88	—	—
Water,	—	—	—	—
All other,	—	—	71.40	—
<i>Cemeteries,</i>	<i>538.05</i>	<i>267.72</i>	<i>27.00</i>	<i>1,019.60</i>
<i>Interest,</i>	<i>1,304.84</i>	<i>1,547.80</i>	<i>2,711.45</i>	<i>250.11</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	415.50	805.14	177.87	—
All other,	889.34	742.66	2,533.58	250.11
NON-REVENUE.	\$59,750.05	\$14,002.72	\$64,912.39	\$54,219.69
Offsets to outlays,	580.00	810.85	916.42	1,245.22
<i>Departmental,</i>	<i>580.00</i>	<i>810.85</i>	<i>916.42</i>	<i>1,245.22</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	45,800.00	5,000.00	55,500.00	35,042.00
<i>Loans, general purposes,</i>	<i>800.00</i>	<i>—</i>	<i>15,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>45,000.00</i>	<i>5,000.00</i>	<i>40,000.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>42.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	145.60	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	145.60	—
Refunds,	405.62	350.28	531.68	1.90
Agency, trust, and investment,	12,964.43	7,841.59	7,818.69	17,930.57
<i>Taxes and licenses for State,</i>	<i>6,380.00</i>	<i>4,000.25</i>	<i>4,480.00</i>	<i>9,345.50</i>
<i>Taxes for county,</i>	<i>2,711.00</i>	<i>2,222.00</i>	<i>2,891.13</i>	<i>8,585.07</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,873.43</i>	<i>1,619.34</i>	<i>447.56</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$62,942.68	\$64,455.34	\$64,305.23	\$77,656.82
Premiums,	—	—	—	—
Municipal indebtedness,	45,800.00	5,000.00	55,500.00	35,042.00
Transfers and refunds,	405.62	350.28	677.28	1.90
Agency, trust, and investment,	12,964.43	7,841.59	7,818.69	17,930.57
Total receipts,	\$122,112.73	\$77,647.21	\$128,301.20	\$130,631.29
Balance on hand, including funds,	7,461.54	13,883.78	2,278.69	21,666.59
GRAND TOTAL,	\$129,574.27	\$91,030.99	\$130,579.89	\$152,297.88

1 Includes \$33.85 from administration of trust funds.

Graded According to Population of 1915 — Continued.

GROUP 3.

PAYMENTS.	Warren POPULATION 4,268	Templeton POPULATION 4,081	Dracut POPULATION 4,022	Williamstown POPULATION 3,981
Maintenance,	\$56,845.75	\$49,106.80	\$58,077.76	\$67,611.98
<i>Departmental,</i>	<i>56,070.41</i>	<i>41,576.12</i>	<i>67,974.47</i>	<i>66,188.18</i>
General government,	4,253.19	3,220.16	5,244.51	5,073.09
Protection of persons and property,	4,180.51	2,657.31	6,011.45	1,767.53
Health and sanitation,	1,700.17	1,959.80	2,559.48	4,542.37
Highways,	10,409.12	3,746.07	10,822.89	18,553.41
Charities,	6,779.58	4,002.77	3,971.57	2,906.49
Soldiers' benefits,	1,036.00	252.00	428.00	1,790.50
Schools,	24,496.62	23,337.90	27,548.58	23,929.54
Libraries,	2,169.87	1,640.85	881.38	1,667.48
Recreation,	156.21	—	—	—
Pensions,	—	—	—	—
Unclassified,	889.14	759.26	506.61	955.77
<i>Public service enterprises,</i>	<i>—</i>	<i>6,877.06</i>	<i>41.29</i>	<i>—</i>
Electric light,	—	6,877.06	—	—
Water,	—	—	—	—
All other,	—	—	41.29	—
<i>Cemeteries,</i>	<i>741.49</i>	<i>663.62</i>	<i>62.00</i>	<i>1,425.80</i>
<i>Administration of trust funds,</i>	<i>33.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	930.06	1,014.21	1,610.12	987.52
<i>Loans, general purposes,</i>	<i>930.06</i>	<i>395.49</i>	<i>1,610.12</i>	<i>987.52</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>613.72</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,790.89	7,002.13	22,214.86	15,063.41
<i>Departmental,</i>	<i>2,406.94</i>	<i>4,444.87</i>	<i>22,214.86</i>	<i>16,023.27</i>
General government,	80.00	—	—	—
Protection of persons and property,	—	1,731.63	—	4,607.95
Health and sanitation,	—	—	—	—
Highways,	2,326.94	2,713.24	6,374.96	10,149.43
Charities,	—	—	—	—
Schools,	—	—	15,839.90	265.89
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,557.26</i>	<i>—</i>	<i>—</i>
Electric light,	—	2,557.26	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>383.95</i>	<i>—</i>	<i>—</i>	<i>40.14</i>
Municipal indebtedness,	49,559.00	8,216.67	34,000.00	38,120.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>550.00</i>	<i>3,216.67</i>	<i>4,000.00</i>	<i>3,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>49,000.00</i>	<i>5,000.00</i>	<i>30,000.00</i>	<i>36,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.50</i>
Transfers,	—	—	145.60	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>145.60</i>	<i>—</i>
Refunds,	405.62	350.28	531.68	1.90
Agency, trust, and investment,	12,975.93	7,761.32	7,990.50	17,930.57
<i>Taxes and licenses for State,</i>	<i>6,380.00</i>	<i>4,000.25</i>	<i>4,480.00</i>	<i>9,345.50</i>
<i>Taxes for county,</i>	<i>2,711.00</i>	<i>2,222.00</i>	<i>2,891.13</i>	<i>8,585.07</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,884.93</i>	<i>1,539.07</i>	<i>619.37</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$57,775.81	\$50,121.01	\$59,687.88	\$68,599.50
Permanent debt (except from sinking funds),	550.00	3,216.67	4,000.00	3,100.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,790.89	7,002.13	22,214.86	15,063.41
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	49,000.00	5,000.00	30,000.00	35,020.50
Transfers (except to sinking funds) and refunds,	405.62	350.28	677.28	1.90
Agency, trust, and investment,	12,975.93	7,761.32	7,990.50	17,930.57
Total payments,	\$123,498.25	\$73,451.41	\$124,570.52	\$139,715.88
Balance on hand, including funds,	6,076.02	17,579.58	6,009.37	12,582.00
GRAND TOTAL,	\$129,574.27	\$91,030.99	\$130,579.89	\$152,297.88

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Falmouth POPULATION 3,917	Dalton POPULATION 3,858	Foxborough POPULATION 3,755	East Bridgewater POPULATION 3,689
REVENUE.	\$213,609.01	\$91,407.30	\$61,010.09	\$86,979.50
General,	173,342.31	86,042.31	56,491.50	67,649.44
<i>Taxes,</i>	<i>173,204.60</i>	<i>85,324.83</i>	<i>54,367.32</i>	<i>66,722.01</i>
Property and poll,	164,352.95	79,929.08	52,201.96	53,728.10
Corporation, bank, etc.,	7,851.65	5,395.75	2,165.36	12,993.91
<i>Licenses and permits,</i>	<i>216.46</i>	<i>114.00</i>	<i>132.50</i>	<i>94.00</i>
<i>Fines and forfeits,</i>	<i>406.35</i>	<i>.92</i>	<i>156.65</i>	<i>208.43</i>
<i>Grants and gifts,</i>	<i>514.90</i>	<i>602.56</i>	<i>1,779.73</i>	<i>625.00</i>
For expenses,	463.32	320.00	1,779.73	625.00
For outlays,	51.58	282.56	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>55.30</i>	<i>—</i>
Commercial,	40,266.70	5,364.99	4,518.59	19,330.06
<i>Special assessments,</i>	<i>100.01</i>	<i>250.00</i>	<i>—</i>	<i>185.00</i>
To meet expenses,	100.01	—	—	185.00
To meet outlays,	—	250.00	—	—
<i>Privileges,</i>	<i>—</i>	<i>706.88</i>	<i>666.85</i>	<i>1,465.74</i>
<i>Departmental,</i>	<i>4,238.88</i>	<i>3,872.55</i>	<i>3,035.22</i>	<i>6,737.49</i>
General government,	311.37	108.62	.50	755.39
Protection of persons and property,	220.41	—	107.30	65.14
Health and sanitation,	260.71	—	40.50	318.23
Highways,	360.10	902.41	—	235.43
Charities,	1,913.38	250.67	960.47	2,470.03
Soldiers' benefits,	514.00	1,364.00	1,472.00	2,270.00
Schools,	243.07	1,104.71	405.24	368.60
Libraries,	87.90	134.28	45.52	74.67
Recreation,	267.62	—	—	—
Unclassified,	59.82	7.86	3.69	180.00
<i>Public service enterprises,</i>	<i>33,851.15</i>	<i>—</i>	<i>—</i>	<i>9,244.59</i>
Electric light,	—	—	—	—
Water,	33,851.15	—	—	9,244.59
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>639.29</i>	<i>311.67</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>1,437.87</i>	<i>223.89</i>	<i>816.52</i>	<i>1,697.24</i>
On sinking funds,	365.73	—	—	—
On trust and investment funds,	972.14	200.00	25.75	616.64
All other,	100.00	23.89	790.77	1,080.60
NON-REVENUE.	\$157,080.60	\$69,247.15	\$78,972.52	\$104,770.78
Offsets to outlays,	1.40	220.00	—	5,863.30
<i>Departmental,</i>	<i>1.40</i>	<i>220.00</i>	<i>—</i>	<i>5,863.30</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	110,000.00	47,550.00	66,500.00	88,667.30
<i>Loans, general purposes,</i>	<i>—</i>	<i>7,550.00</i>	<i>—</i>	<i>15,600.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,600.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>110,000.00</i>	<i>40,000.00</i>	<i>66,500.00</i>	<i>69,400.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>67.30</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	979.48	200.00	100.00	461.85
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	979.48	200.00	100.00	461.85
Refunds,	250.96	—	1,377.26	56.65
Agency, trust, and investment,	45,848.76	21,277.15	10,995.26	9,721.63
<i>Taxes and licenses for State,</i>	<i>25,078.63</i>	<i>10,960.00</i>	<i>5,569.94</i>	<i>5,360.00</i>
<i>Taxes for county,</i>	<i>17,258.71</i>	<i>10,317.15</i>	<i>2,359.09</i>	<i>3,795.95</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,511.42</i>	<i>—</i>	<i>3,066.23</i>	<i>565.78</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$213,610.41	\$91,627.30	\$61,010.09	\$92,842.80
Premiums,	—	—	—	67.30
Municipal indebtedness,	110,000.00	47,550.00	66,500.00	88,600.00
Transfers and refunds,	1,230.44	200.00	1,477.26	518.50
Agency, trust, and investment,	45,848.76	21,277.15	10,995.26	9,721.68
Total receipts,	\$370,689.61	\$160,654.45	\$139,982.61	\$191,750.28
Balance on hand, including funds,	23,204.83	8,645.18	2,071.58	13,326.21
GRAND TOTAL,	\$393,894.54	\$169,299.63	\$142,054.19	\$205,076.49

Graded According to Population of 1915 — Continued.

GROUP 4.

PAYMENTS.	Falmouth POPULATION 3,917	Dalton POPULATION 3,858	Foxborough POPULATION 3,755	East Bridgewater POPULATION 3,689
Maintenance,	\$152,788.06	\$68,070.13	\$55,070.01	\$58,746.96
<i>Departmental,</i>	<i>140,195.35</i>	<i>66,706.67</i>	<i>55,070.01</i>	<i>54,984.47</i>
General government,	11,689.23	5,519.71	4,132.18	4,100.22
Protection of persons and property,	16,433.32	4,342.67	10,106.51	4,303.93
Health and sanitation,	5,920.64	1,068.80	858.35	1,260.71
Highways,	42,263.01	15,060.57	8,702.84	11,540.31
Charities,	9,521.12	4,125.75	4,961.78	5,849.86
Soldiers' benefits,	861.15	1,254.00	1,432.00	2,618.65
Schools,	46,268.99	30,085.19	22,890.20	23,255.43
Libraries,	2,994.18	2,320.56	1,104.55	1,582.21
Recreation,	2,921.13	530.00	64.56	79.00
Pensions,	—	400.00	—	—
Unclassified,	1,322.58	1,999.42	817.04	394.15
<i>Public service enterprises,</i>	<i>11,800.21</i>	<i>—</i>	<i>—</i>	<i>3,721.91</i>
Electric light,	—	—	—	—
Water,	11,100.95	—	—	3,721.91
All other,	699.26	—	—	—
<i>Cemeteries,</i>	<i>792.50</i>	<i>1,363.46</i>	<i>—</i>	<i>40.58</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	10,818.63	1,865.12	1,160.27	8,607.63
<i>Loans, general purposes,</i>	<i>2,901.13</i>	<i>1,865.12</i>	<i>1,160.27</i>	<i>2,769.03</i>
<i>Loans, public service enterprises,</i>	<i>7,917.50</i>	<i>—</i>	<i>—</i>	<i>5,838.60</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	26,658.98	22,664.99	700.11	27,605.17
<i>Departmental,</i>	<i>25,631.41</i>	<i>22,664.99</i>	<i>700.11</i>	<i>23,420.89</i>
General government,	—	—	227.50	—
Protection of persons and property,	955.56	—	—	—
Health and sanitation,	—	2,871.80	188.15	—
Highways,	24,418.65	5,220.65	—	14,016.36
Charities,	—	—	—	—
Schools,	—	14,374.84	284.46	9,404.53
Libraries,	—	197.70	—	—
Recreation,	257.20	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,027.57</i>	<i>—</i>	<i>—</i>	<i>4,184.28</i>
Electric light,	—	—	—	—
Water,	1,027.57	—	—	4,184.28
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	125,500.00	53,961.00	62,900.04	84,512.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>15,500.00</i>	<i>13,961.00</i>	<i>1,000.00</i>	<i>14,512.50</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>110,000.00</i>	<i>40,000.00</i>	<i>61,900.04</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	979.48	200.00	100.00	461.85
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>979.48</i>	<i>200.00</i>	<i>100.00</i>	<i>461.85</i>
Refunds,	250.96	—	1,377.26	56.65
Agency, trust, and investment,	47,124.86	21,277.15	13,086.72	9,692.10
<i>Taxes and licenses for State,</i>	<i>25,078.63</i>	<i>10,960.00</i>	<i>5,569.94</i>	<i>5,360.00</i>
<i>Taxes for county,</i>	<i>17,258.71</i>	<i>10,317.15</i>	<i>2,359.09</i>	<i>3,795.95</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,787.52</i>	<i>—</i>	<i>5,157.69</i>	<i>536.15</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$163,606.69	\$69,935.25	\$56,230.28	\$67,354.59
Permanent debt (except from sinking funds),	15,500.00	13,961.00	1,000.00	14,512.50
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	26,658.98	22,664.99	700.11	27,605.17
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	110,000.00	40,000.00	61,900.04	70,000.00
Transfers (except to sinking funds) and refunds,	1,230.44	200.00	1,477.26	518.50
Agency, trust, and investment,	47,124.86	21,277.15	13,086.72	9,692.10
Total payments,	\$364,120.97	\$168,038.39	\$134,394.41	\$189,682.86
<i>Balance on hand, including funds,</i>	<i>29,773.57</i>	<i>1,261.24</i>	<i>7,659.78</i>	<i>15,393.63</i>
GRAND TOTAL,	\$393,894.54	\$169,299.63	\$142,054.19	\$205,076.49

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 5.

RECEIPTS.	Medfield POPULATION 3,648	Hardwick POPULATION 3,596	Barre POPULATION 3,476	Oxford POPULATION 3,476
REVENUE.	\$43,111.24	\$66,818.23	\$61,961.07	\$54,078.91
General,	37,897.02	52,371.26	50,755.18	45,240.47
Taxes,	36,646.26	48,919.97	47,108.06	39,987.64
Property and poll,	34,344.82	38,227.73	45,682.63	33,980.68
Corporation, bank, etc.,	2,301.44	10,692.24	1,425.43	6,006.96
Licenses and permits,	85.00	2,605.25	2,810.50	2,688.75
Fines and forfeits,	90.00	165.30	— .73	211.75
Grants and gifts,	1,075.76	680.74	836.89	2,352.33
For expenses,	1,075.76	680.74	836.89	2,352.33
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	5,214.22	14,446.97	11,204.89	8,838.44
Special assessments,	686.45	—	—	—
To meet expenses,	686.45	—	—	—
To meet outlays,	—	—	—	—
Privileges,	300.98	—	—	2,604.52
Departmental,	2,848.34	5,482.05	5,379.09	3,006.32
General government,	721.00	84.00	510.00	570.50
Protection of persons and property,	605.89	3.70	163.73	358.50
Health and sanitation,	—	—	—	—
Highways,	49.70	1,022.71	323.00	—
Charities,	504.46	275.85	2,708.85	1,111.15
Soldiers' benefits,	552.00	144.00	432.00	852.00
Schools,	212.84	1,889.90	1,168.01	—
Libraries,	4.45	—	68.00	54.17
Recreation,	9.00	—	5.50	—
Unclassified,	189.00	2,061.89	—	60.00
Public service enterprises,	—	—	4,575.71	—
Electric light,	—	—	—	—
Water,	—	—	4,575.71	—
All other,	—	—	—	—
Cemeteries,	600.00	474.85	103.75	1,587.75
Interest,	778.45	8,490.07	1,146.34	1,639.85
On sinking funds,	—	—	—	—
On trust and investment funds,	442.37	8,249.24	582.14	1,066.19
All other,	336.08	240.83	564.20	573.66
NON-REVENUE.	\$30,019.86	\$91,734.88	\$39,275.78	\$50,143.27
Offsets to outlays,	2,821.53	—	—	20.25
Departmental,	2,821.53	—	—	20.25
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	19,605.70	20,000.00	30,002.50	40,000.00
Loans, general purposes,	3,000.00	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	1,600.00	—	—	—
Bonds refunded, current year,	15,000.00	20,000.00	30,000.00	40,000.00
Temporary loans (including revenue loans),	—	—	—	—
Unpaid warrants or orders, current year,	5.70	—	2.50	—
Premiums,	—	—	—	—
Transfers,	13.50	934.06	143.55	—
From sinking funds,	—	—	—	—
All other,	13.50	934.06	143.55	—
Refunds,	56.64	121.57	30.12	130.27
Agency, trust, and investment,	7,522.49	70,679.25	9,099.61	9,992.75
Taxes and licenses for State,	4,000.00	9,797.75	5,937.22	5,435.25
Taxes for county,	1,902.49	4,978.00	2,756.00	2,533.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	1,620.00	55,903.50	406.39	2,024.50
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$45,932.77	\$66,818.23	\$61,961.07	\$54,099.16
Premiums,	5.70	—	2.50	—
Municipal indebtedness,	19,600.00	20,000.00	30,000.00	40,000.00
Transfers and refunds,	70.14	1,055.63	173.67	130.27
Agency, trust, and investment,	7,522.49	70,679.25	9,099.61	9,992.75
Total receipts,	\$73,131.10	\$158,553.11	\$101,236.85	\$104,222.18
Balance on hand, including funds,	6,211.70	17,595.09	2,794.89	26,867.76
GRAND TOTAL,	\$79,342.80	\$176,148.20	\$104,031.24	\$131,089.94

Graded According to Population of 1915 — Continued.

GROUP 5.

PAYMENTS.	Medfield POPULATION 3,648	Hardwick POPULATION 3,596	Barre POPULATION 3,476	Oxford POPULATION 3,476
Maintenance,	\$42,519.64	\$59,238.12	\$52,297.66	\$50,200.52
<i>Departmental,</i>	<i>41,550.13</i>	<i>57,746.79</i>	<i>51,518.87</i>	<i>48,939.45</i>
General government,	3,579.28	5,805.94	2,627.84	3,009.48
Protection of persons and property,	5,658.51	1,413.13	3,264.59	4,563.94
Health and sanitation,	432.25	554.76	482.45	925.48
Highways,	13,682.37	11,064.30	13,656.75	8,649.32
Charities,	2,442.54	4,644.81	6,369.21	6,024.05
Soldiers' benefits,	823.18	99.33	507.50	1,578.36
Schools,	14,159.23	25,972.86	22,814.65	21,456.55
Libraries,	337.05	813.42	901.31	1,427.17
Recreation,	—	549.24	104.95	579.50
Pensions,	—	—	—	—
Unclassified,	435.72	6,829.00	789.62	725.60
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>602.17</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	602.17	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>969.51</i>	<i>1,486.33</i>	<i>176.62</i>	<i>1,261.07</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Interest,	471.96	1,562.78	539.38	2,396.99
<i>Loans, general purposes,</i>	<i>471.96</i>	<i>1,562.78</i>	<i>218.13</i>	<i>2,396.99</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>321.25</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	7,720.05	667.47	2,417.11	5,210.00
<i>Departmental,</i>	<i>6,120.05</i>	<i>667.47</i>	<i>2,417.11</i>	<i>5,210.00</i>
General government,	—	—	—	—
Protection of persons and property,	600.00	—	147.00	—
Health and sanitation,	—	238.62	—	—
Highways,	5,409.49	5.20	1,877.72	5,210.00
Charities,	—	—	392.39	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	110.56	—	—	—
Unclassified,	—	423.65	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,600.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,500.00	24,500.00	3,500.00	36,935.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>4,500.00</i>	<i>3,500.00</i>	<i>1,935.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>20,000.00</i>	<i>5,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	13.50	934.06	143.55	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>13.50</i>	<i>934.06</i>	<i>143.55</i>	<i>—</i>
Refunds,	56.64	121.57	30.12	130.27
Agency, trust, and investment,	7,522.49	70,811.76	9,295.74	9,992.75
<i>Taxes and licenses for State,</i>	<i>4,000.00</i>	<i>9,797.75</i>	<i>5,937.22</i>	<i>5,435.25</i>
<i>Taxes for county,</i>	<i>1,902.49</i>	<i>4,978.00</i>	<i>2,758.00</i>	<i>2,533.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,620.00</i>	<i>56,036.01</i>	<i>602.52</i>	<i>2,024.50</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$42,991.60	\$60,800.90	\$52,837.04	\$52,597.51
Permanent debt (except from sinking funds),	1,500.00	4,500.00	3,500.00	1,935.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	7,720.05	667.47	2,417.11	5,210.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	20,000.00	5,000.00	35,000.00
Transfers (except to sinking funds) and refunds,	70.14	1,055.63	173.67	130.27
Agency, trust, and investment,	7,522.49	70,811.76	9,295.74	9,992.75
Total payments,	\$74,804.28	\$157,835.76	\$73,223.56	\$104,865.53
<i>Balance on hand, including funds,</i>	<i>4,538.52</i>	<i>18,312.44</i>	<i>30,807.68</i>	<i>26,224.41</i>
GRAND TOTAL,	\$79,342.80	\$176,148.20	\$104,031.24	\$131,089.94

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Somerset POPULATION 3,377	Leicester POPULATION 3,322	Auburn POPULATION 3,281	Westport POPULATION 3,262
REVENUE.	\$45,869.17	\$63,491.64	\$43,934.72	\$62,126.49
General,	41,144.45	58,809.73	39,796.95	54,562.20
<i>Taxes,</i>	<i>38,561.79</i>	<i>56,320.28</i>	<i>36,859.47</i>	<i>51,545.37</i>
Property and poll,	35,749.58	50,574.89	34,287.67	44,537.33
Corporation, bank, etc.,	2,812.21	5,745.39	2,571.80	7,008.04
<i>Licenses and permits,</i>	<i>192.00</i>	<i>77.00</i>	<i>35.00</i>	<i>161.00</i>
<i>Fines and forfeits,</i>	<i>30.25</i>	<i>13.80</i>	<i>117.07</i>	<i>10.00</i>
<i>Grants and gifts,</i>	<i>2,360.41</i>	<i>2,396.65</i>	<i>2,785.41</i>	<i>2,845.83</i>
For expenses,	2,360.41	2,396.65	2,785.41	2,845.83
For outlays,	—	—	—	—
All other,	—	2.00	—	—
Commercial,	4,724.72	4,681.91	4,137.77	7,564.29
<i>Special assessments,</i>	<i>15.00</i>	<i>28.59</i>	<i>214.60</i>	<i>22.90</i>
To meet expenses,	15.00	28.59	214.60	22.90
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2,499.22</i>	<i>1,318.92</i>	<i>1,902.02</i>	<i>3,732.41</i>
<i>Departmental,</i>	<i>1,782.59</i>	<i>2,398.10</i>	<i>919.91</i>	<i>1,861.44</i>
General government,	165.00	149.69	123.00	—
Protection of persons and property,	2.40	68.75	161.18	49.87
Health and sanitation,	—	—	—	350.50
Highways,	—	195.18	—	199.64
Charities,	726.06	321.36	.75	96.00
Soldiers' benefits,	846.23	674.00	488.00	192.00
Schools,	17.00	984.02	69.27	973.43
Libraries,	25.90	5.10	5.71	—
Recreation,	—	—	—	—
Unclassified,	—	—	72.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>10.25</i>	<i>5.00</i>	<i>293.89</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	10.25	5.00	293.89
<i>Cemeteries,</i>	<i>133.95</i>	<i>—</i>	<i>684.95</i>	<i>563.24</i>
<i>Interest,</i>	<i>293.96</i>	<i>926.05</i>	<i>411.29</i>	<i>1,090.41</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	410.98	85.04	—
All other,	293.96	515.07	326.25	1,090.41
NON-REVENUE.	\$42,401.66	\$43,335.09	\$35,572.79	\$85,532.19
Offsets to outlays,	1,014.36	336.00	—	2,956.00
<i>Departmental,</i>	<i>1,014.36</i>	<i>336.00</i>	<i>—</i>	<i>2,956.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	35,000.00	35,000.00	30,000.00	73,014.26
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>23,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>35,000.00</i>	<i>35,000.00</i>	<i>30,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>14.26</i>
Transfers,	54.65	325.42	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	54.65	325.42	—	—
Refunds,	17.70	41.83	236.51	16.55
Agency, trust, and investment,	6,314.95	7,631.84	5,336.28	9,545.38
<i>Taxes and licenses for State,</i>	<i>3,440.00</i>	<i>4,640.00</i>	<i>3,360.00</i>	<i>4,560.00</i>
<i>Taxes for county,</i>	<i>2,494.50</i>	<i>2,578.00</i>	<i>1,867.00</i>	<i>3,306.66</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>379.45</i>	<i>413.84</i>	<i>109.28</i>	<i>1,678.72</i>
All other,	1.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$46,883.53	\$63,827.64	\$43,934.72	\$65,082.49
Premiums,	—	—	—	14.26
Municipal indebtedness,	35,000.00	35,000.00	30,000.00	73,000.00
Transfers and refunds,	72.35	367.25	236.51	16.55
Agency, trust, and investment,	6,314.95	7,631.84	5,336.28	9,545.38
Total receipts,	\$88,270.83	\$106,826.73	\$79,507.51	\$147,658.68
Balance on hand, including funds,	2,139.16	616.63	6,380.73	13,690.90
GRAND TOTAL,	\$90,409.99	\$107,443.36	\$85,888.24	\$161,349.58

Graded According to Population of 1915 — Continued.

GROUP 6.

PAYMENTS.	Somerset POPULATION 3,377	Leicester POPULATION 3,322	Auburn POPULATION 3,281	Westport POPULATION 3,262
Maintenance,	\$40,221.12	\$49,089.21	\$34,578.62	\$42,343.31
<i>Departmental,</i>	<i>40,087.17</i>	<i>49,080.21</i>	<i>33,912.60</i>	<i>41,666.80</i>
General government,	2,788.36	2,664.47	2,782.57	4,414.29
Protection of persons and property,	2,180.40	4,807.48	1,212.46	1,220.48
Health and sanitation,	469.63	478.37	853.64	1,524.99
Highways,	12,212.14	10,286.58	8,854.08	9,069.68
Charities,	3,678.54	2,464.87	1,356.46	2,125.88
Soldiers' benefits,	1,093.43	1,048.00	344.00	264.00
Schools,	16,752.68	24,294.91	17,695.29	22,568.33
Libraries,	455.98	1,994.06	587.78	197.23
Recreation,	—	320.67	—	—
Pensions,	—	—	—	—
Unclassified,	455.96	720.80	226.22	181.92
<i>Public service enterprises,</i>	<i>—</i>	<i>3.00</i>	<i>30.00</i>	<i>93.17</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	3.00	30.00	98.17
<i>Cemeteries,</i>	<i>133.95</i>	<i>636.12</i>	<i>678.34</i>	<i>678.34</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>—</i>
Interest,	1,340.50	3,200.18	1,644.23	2,764.47
<i>Loans, general purposes,</i>	<i>1,340.50</i>	<i>3,200.18</i>	<i>1,502.48</i>	<i>2,764.47</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>141.75</i>	<i>—</i>
Outlays,	3,900.32	1,117.31	325.00	38,256.60
<i>Departmental,</i>	<i>3,900.32</i>	<i>1,117.31</i>	<i>325.00</i>	<i>37,957.76</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	3,682.56	1,061.18	—	27,672.87
Charities,	—	—	—	—
Schools,	217.76	—	325.00	10,284.89
Libraries,	—	56.13	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>298.84</i>
Municipal indebtedness,	36,000.00	45,375.00	39,605.00	52,100.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,500.00</i>	<i>6,875.00</i>	<i>4,605.00</i>	<i>12,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>32,500.00</i>	<i>38,500.00</i>	<i>35,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	54.65	325.42	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>54.65</i>	<i>325.42</i>	<i>—</i>	<i>—</i>
Refunds,	17.70	41.83	236.51	16.55
Agency, trust, and investment,	6,314.95	7,708.00	5,330.95	9,497.37
<i>Taxes and licenses for State,</i>	<i>3,440.00</i>	<i>4,640.00</i>	<i>3,360.00</i>	<i>4,560.00</i>
<i>Taxes for county,</i>	<i>2,494.50</i>	<i>2,578.00</i>	<i>1,867.00</i>	<i>3,506.66</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>379.45</i>	<i>490.00</i>	<i>103.95</i>	<i>1,630.71</i>
<i>All other,</i>	<i>1.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$41,561.62	\$52,289.39	\$36,222.85	\$45,107.78
Permanent debt (except from sinking funds),	3,500.00	6,875.00	4,605.00	12,100.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,900.32	1,117.31	325.00	38,256.60
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	32,500.00	38,500.00	35,000.00	40,000.00
Transfers (except to sinking funds) and	72.35	367.25	236.51	16.55
refunds,	6,314.95	7,708.00	5,330.95	9,497.37
Agency, trust, and investment,	—	—	—	—
Total payments,	\$87,849.24	\$106,856.95	\$81,720.31	\$144,978.30
Balance on hand, including funds,	2,560.75	586.41	4,167.93	16,371.28
GRAND TOTAL,	\$90,409.99	\$107,443.36	\$85,888.24	\$161,349.58

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 7.

RECEIPTS.	Billerica POPULATION 3,246	Lenox POPULATION 3,242	Nantucket POPULATION 3,166	Holbrook POPULATION 2,948
REVENUE.	\$131,037.03	\$118,582.30	\$94,170.13	\$60,446.38
General,	103,454.67	112,168.59	87,452.54	42,801.30
Taxes,	102,481.10	111,390.32	84,768.14	59,351.55
Property and poll,	95,427.92	107,387.79	83,370.81	33,971.56
Corporation, bank, etc.,	7,033.18	4,002.53	1,397.33	5,379.99
Licenses and permits,	—	41.00	91.26	93.00
Fines and forfeits,	—	381.10	220.00	129.50
Grants and gifts,	993.57	356.17	2,373.14	3,227.25
For expenses,	993.57	356.17	2,373.14	1,861.25
For outlays,	—	—	—	1,366.00
All other,	—	—	—	—
Commercial,	27,582.36	6,413.71	6,717.59	17,645.08
Special assessments,	676.27	—	1,254.11	1,087.15
To meet expenses,	676.27	—	828.56	1,087.15
To meet outlays,	—	—	425.55	—
Privileges,	4,160.14	796.63	—	940.68
Departmental,	5,982.77	4,973.02	3,252.71	5,106.88
General government,	99.00	2,748.00	—	306.50
Protection of persons and property,	234.57	22.40	44.00	98.77
Health and sanitation,	—	—	51.51	—
Highways,	180.06	763.62	—	17.72
Charities,	4,530.19	175.00	1,130.28	437.20
Soldiers' benefits,	756.00	234.00	1,620.00	1,380.00
Schools,	88.71	1,030.00	36.92	401.55
Libraries,	—	—	—	19.80
Recreation,	—	—	350.00	9.25
Unclassified,	94.24	—	20.00	2,436.09
Public service enterprises,	9,758.61	8.90	1,234.00	6,821.46
Electric light,	—	—	—	—
Water,	9,758.61	—	1,234.00	6,821.46
All other,	—	8.90	—	—
Cemeteries,	1,234.45	344.00	183.39	—
Interest,	5,770.12	291.16	793.38	3,688.91
On sinking funds,	3,188.34	—	—	1,465.62
On trust and investment funds,	916.59	135.38	269.62	1,515.92
All other,	1,665.19	155.78	523.76	707.37
NON-REVENUE.	\$90,740.72	\$105,531.41	\$80,185.26	\$66,839.61
Offsets to outlays,	10,751.62	—	79.83	8,698.28
Departmental,	10,025.01	—	79.83	8,698.28
Public service enterprises,	726.61	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	57,000.00	75,000.00	67,000.00	49,000.00
Loans, general purposes,	27,000.00	15,000.00	7,000.00	2,500.00
Loans, public service enterprises,	—	—	—	6,500.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	30,000.00	60,000.00	60,000.00	40,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	3,475.00	135.38	394.91	3,100.00
From sinking funds,	—	—	—	—
All other,	3,475.00	135.38	394.91	3,100.00
Refunds,	3,115.72	213.32	15.80	120.99
Agency, trust, and investment,	16,398.38	30,182.71	12,694.72	5,920.34
Taxes and licenses for State,	8,720.00	15,865.58	7,950.63	3,440.00
Taxes for county,	5,627.38	14,233.13	3,800.00	1,636.14
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	2,051.00	84.00	944.09	10.87
All other,	—	—	—	833.33
RECAPITULATION.				
Revenue and offsets to outlays,	\$141,788.65	\$118,582.30	\$94,249.96	\$69,144.66
Premiums,	—	—	—	—
Municipal indebtedness,	57,000.00	75,000.00	67,000.00	49,000.00
Transfers and refunds,	6,590.72	348.70	410.71	3,220.99
Agency, trust, and investment,	16,398.38	30,182.71	12,694.72	5,920.34
Total receipts,	\$221,777.75	\$224,113.71	\$174,355.39	\$127,285.99
Balance on hand, including funds,	49,205.19	15,932.88	2,076.52	14,179.59
GRAND TOTAL,	\$270,982.94	\$240,046.59	\$176,431.91	\$141,465.58

Graded According to Population of 1915 — Continued.

GROUP 7.

PAYMENTS.	Billerica POPULATION 3,246	Lenox POPULATION 3,242	Nantucket POPULATION 3,166	Holbrook POPULATION 2,948
Maintenance,	\$95,217.97	\$93,483.67	\$68,778.12	\$51,695.51
<i>Departmental,</i>	84,879.69	92,105.75	66,041.91	46,414.85
General government,	5,991.22	10,798.04	4,971.12	5,243.12
Protection of persons and property,	16,684.00	6,882.50	13,612.55	5,290.46
Health and sanitation,	955.04	5,624.66	3,081.61	448.43
Highways,	18,833.49	25,664.02	14,380.06	7,124.32
Charities,	8,095.11	4,143.43	6,513.56	4,352.70
Soldiers' benefits,	676.00	224.00	1,606.13	1,495.75
Schools,	29,746.78	35,387.84	17,138.44	16,254.89
Libraries,	—	356.17	1,500.00	1,325.87
Recreation,	223.87	—	2,574.71	621.08
Pensions,	—	—	—	—
Unclassified,	3,674.18	3,025.09	663.73	4,258.23
<i>Public service enterprises,</i>	7,991.38	—	2,533.60	5,280.66
Electric light,	—	—	—	—
Water,	7,991.38	—	2,172.50	5,280.66
All other,	—	—	—	—
<i>Cemeteries,</i>	2,346.90	1,377.92	202.71	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	13,552.86	3,219.54	3,825.91	5,337.61
<i>Loans, general purposes,</i>	6,917.86	3,219.54	3,825.91	1,337.61
<i>Loans, public service enterprises,</i>	6,635.00	—	—	4,000.00
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	69,747.09	20,624.98	6,771.11	24,983.32
<i>Departmental,</i>	60,660.61	20,624.98	6,720.46	17,186.87
General government,	—	91.50	—	11,138.89
Protection of persons and property,	—	—	135.00	392.87
Health and sanitation,	—	19,486.18	422.85	—
Highways,	11,900.42	1,047.30	4,239.63	3,943.05
Charities,	—	—	—	—
Schools,	48,458.13	—	1,922.98	409.28
Libraries,	—	—	—	198.13
Recreation,	302.06	—	—	1,104.65
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	9,086.48	—	50.65	7,796.45
Electric light,	—	—	—	—
Water,	9,086.48	—	—	7,796.45
All other,	—	—	50.65	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	41,500.00	81,500.00	70,571.77	41,100.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	11,500.00	21,500.00	10,571.77	1,100.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	30,000.00	60,000.00	60,000.00	40,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	3,475.00	135.38	394.91	3,100.00
<i>To sinking funds from revenue,</i>	3,475.00	—	—	2,750.00
<i>All other,</i>	—	135.38	394.91	350.00
Refunds,	3,115.72	213.32	15.80	120.99
Agency, trust, and investment,	23,288.40	30,182.71	12,942.68	10,157.18
<i>Taxes and licenses for State,</i>	8,720.00	16,865.68	7,950.63	3,440.00
<i>Taxes for county,</i>	5,627.38	14,233.13	3,800.00	1,636.14
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	8,941.02	84.00	1,192.05	4,247.71
<i>All other,</i>	—	—	—	833.33
RECAPITULATION.				
Maintenance and interest,	\$108,770.83	\$96,703.21	\$72,604.03	\$57,033.12
Permanent debt (except from sinking funds),	11,500.00	21,500.00	10,571.77	1,100.00
Sinking fund requirements from revenue,	3,475.00	—	—	2,750.00
Outlays,	69,747.09	20,624.98	6,771.11	24,983.32
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	60,000.00	60,000.00	40,000.00
Transfers (except to sinking funds) and refunds,	3,115.72	348.70	410.71	470.99
Agency, trust, and investment,	23,288.40	30,182.71	12,942.68	10,157.18
Total payments,	\$249,897.04	\$229,359.60	\$163,300.30	\$136,494.61
<i>Balance on hand, including funds,</i>	21,085.90	10,688.99	13,131.61	4,970.97
GRAND TOTAL,	\$270,982.94	\$240,046.59	\$176,431.91	\$141,465.58

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 8.

RECEIPTS.	North Brookfield POPULATION 2,947	Manchester POPULATION 2,945	Medway POPULATION 2,846	Westford POPULATION 2,843
REVENUE.	\$52,096.77	\$230,981.67	\$61,462.15	\$56,724.41
General,	36,708.22	207,082.78	46,671.37	49,499.54
<i>Taxes,</i>	<i>31,862.66</i>	<i>206,380.03</i>	<i>44,590.54</i>	<i>46,924.85</i>
Property and poll,	30,016.39	181,510.00	43,073.34	33,843.42
Corporation, bank, etc.,	1,846.27	24,870.03	1,517.20	13,081.43
<i>Licenses and permits,</i>	<i>2,372.75</i>	<i>147.50</i>	<i>121.00</i>	<i>43.00</i>
<i>Fines and forfeits,</i>	<i>300.80</i>	<i>315.00</i>	<i>293.67</i>	<i>109.27</i>
<i>Grants and gifts,</i>	<i>2,172.01</i>	<i>240.25</i>	<i>1,666.16</i>	<i>2,422.42</i>
For expenses,	2,172.01	240.25	1,666.16	2,422.42
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	15,388.55	23,898.89	14,790.78	7,224.87
<i>Special assessments,</i>	<i>—</i>	<i>539.67</i>	<i>218.60</i>	<i>554.51</i>
To meet expenses,	—	539.67	218.60	554.51
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>527.13</i>	<i>258.58</i>
<i>Departmental,</i>	<i>4,834.20</i>	<i>3,939.57</i>	<i>5,909.10</i>	<i>5,512.59</i>
General government,	964.52	837.33	224.50	140.25
Protection of persons and property,	48.71	194.48	69.86	748.81
Health and sanitation,	1.50	691.20	—	—
Highways,	44.59	177.33	557.20	29.29
Charities,	2,563.77	847.08	1,186.05	3,899.03
Soldiers' benefits,	718.00	1,172.00	2,402.00	568.00
Schools,	406.65	—	1,214.75	114.75
Libraries,	83.64	20.15	21.45	8.96
Recreation,	—	—	1.97	—
Unclassified,	2.82	—	231.32	3.50
<i>Public service enterprises,</i>	<i>7,596.18</i>	<i>17,107.85</i>	<i>7,464.40</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	7,596.18	17,107.85	7,464.40	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>351.25</i>	<i>561.58</i>	<i>—</i>	<i>297.17</i>
<i>Interest,</i>	<i>2,606.92</i>	<i>1,750.22</i>	<i>671.55</i>	<i>602.02</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,250.00	499.14	—	485.52
All other,	356.92	1,251.08	671.55	116.50
NON-REVENUE.	\$30,202.29	\$192,461.29	\$76,847.25	\$29,708.29
Offsets to outlays,	2,144.41	320.43	1,885.90	2,335.12
<i>Departmental,</i>	<i>2,144.41</i>	<i>320.43</i>	<i>1,647.76</i>	<i>2,335.12</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>238.14</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	17,000.00	130,000.00	68,910.00	17,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>30,000.00</i>	<i>28,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>17,000.00</i>	<i>100,000.00</i>	<i>40,000.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>910.00</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,517.00	1,626.98	399.76	80.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	2,517.00	1,626.98	399.76	80.00
Refunds,	212.40	203.88	541.02	38.09
Agency, trust, and investment,	8,328.48	60,310.00	5,110.57	10,255.08
<i>Taxes and licenses for State,</i>	<i>4,670.25</i>	<i>31,760.00</i>	<i>3,280.00</i>	<i>4,720.00</i>
<i>Taxes for county,</i>	<i>2,178.00</i>	<i>27,668.40</i>	<i>1,560.04</i>	<i>3,046.01</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>855.23</i>	<i>981.60</i>	<i>270.53</i>	<i>2,489.07</i>
All other,	625.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$54,241.18	\$231,302.10	\$63,348.05	\$59,059.53
Premiums,	—	—	910.00	—
Municipal indebtedness,	17,000.00	130,000.00	68,000.00	17,000.00
Transfers and refunds,	2,729.40	1,830.86	940.78	118.09
Agency, trust, and investment,	8,328.48	60,310.00	5,110.57	10,255.08
Total receipts,	\$82,299.06	\$423,442.96	\$138,309.40	\$86,432.70
Balance on hand, including funds,	6,325.75	42,135.33	15,457.24	5,949.44
GRAND TOTAL,	\$88,624.81	\$465,578.29	\$153,766.64	\$92,382.14

Graded According to Population of 1915 — Continued.

GROUP 8.

PAYMENTS.	North Brookfield POPULATION 2,947	Manchester POPULATION 2,945	Medway POPULATION 2,846	Westford POPULATION 2,843
Maintenance,	\$44,394.51	\$142,673.97	\$46,623.02	\$48,166.90
<i>Departmental,</i>	<i>40,096.16</i>	<i>125,097.27</i>	<i>44,405.86</i>	<i>47,669.43</i>
General government,	2,585.76	12,999.05	3,034.65	2,633.23
Protection of persons and property,	2,477.75	23,201.94	4,893.31	5,900.33
Health and sanitation,	779.70	8,795.21	798.10	579.97
Highways,	9,307.72	37,682.80	10,040.72	10,635.87
Charities,	6,268.72	5,609.70	5,642.63	5,548.33
Soldiers' benefits,	932.60	1,242.50	3,367.00	813.00
Schools,	15,371.58	26,756.22	15,509.88	18,438.01
Libraries,	1,898.63	1,661.98	436.95	1,585.00
Recreation,	7.25	5,584.09	—	618.94
Pensions,	—	—	—	—
Unclassified,	466.45	1,563.78	682.62	916.75
<i>Public service enterprises,</i>	<i>3,806.65</i>	<i>15,989.38</i>	<i>2,217.16</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	3,806.65	15,989.38	2,217.16	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>491.70</i>	<i>1,587.32</i>	<i>—</i>	<i>497.47</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,556.25	16,718.54	5,836.87	782.03
<i>Loans, general purposes,</i>	<i>668.75</i>	<i>11,998.54</i>	<i>1,516.87</i>	<i>782.03</i>
<i>Loans, public service enterprises,</i>	<i>887.50</i>	<i>4,720.00</i>	<i>4,320.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,129.05	61,682.05	5,814.72	1,023.12
<i>Departmental,</i>	<i>5,054.94</i>	<i>50,407.24</i>	<i>4,391.41</i>	<i>1,025.12</i>
General government,	—	—	—	481.26
Protection of persons and property,	—	315.00	—	38.00
Health and sanitation,	—	2,886.54	—	—
Highways,	4,313.71	40,977.40	3,147.76	384.36
Charities,	—	500.05	—	—
Schools,	341.23	3,230.55	1,743.65	—
Libraries,	400.00	—	—	119.50
Recreation,	—	2,497.70	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>74.11</i>	<i>10,287.68</i>	<i>923.31</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	74.11	10,287.68	923.31	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>987.13</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	24,000.00	134,000.00	57,600.00	20,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,000.00</i>	<i>34,000.00</i>	<i>6,100.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>21,000.00</i>	<i>100,000.00</i>	<i>51,500.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,517.00	1,626.98	399.76	80.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,517.00</i>	<i>1,626.98</i>	<i>399.76</i>	<i>80.00</i>
Refunds,	212.40	203.88	541.02	38.09
Agency, trust, and investment,	8,328.48	60,311.10	5,024.49	10,270.60
<i>Taxes and licenses for State,</i>	<i>4,670.25</i>	<i>31,760.00</i>	<i>3,280.00</i>	<i>4,720.00</i>
<i>Taxes for county,</i>	<i>2,178.00</i>	<i>27,568.40</i>	<i>1,660.04</i>	<i>3,048.01</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>855.23</i>	<i>982.70</i>	<i>184.45</i>	<i>2,504.59</i>
<i>All other,</i>	<i>625.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$45,950.76	\$159,392.51	\$52,459.89	\$48,948.93
Permanent debt (except from sinking funds),	3,000.00	34,000.00	6,100.00	3,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,129.05	61,682.05	5,814.72	1,023.12
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	21,000.00	100,000.00	51,500.00	17,000.00
Transfers (except to sinking funds) and refunds,	2,729.40	1,830.86	940.78	118.09
Agency, trust, and investment,	8,328.48	60,311.10	5,024.49	10,270.60
Total payments,	\$86,137.69	\$417,216.52	\$121,839.88	\$90,360.74
Balance on hand, including funds,	2,487.12	48,361.77	31,926.76	12,021.40
GRAND TOTAL,	\$88,624.81	\$465,578.29	\$153,766.64	\$92,382.14

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	Pepperell POPULATION 2,839	Sutton POPULATION 2,829	Cohasset POPULATION 2,800	Shrewsbury POPULATION 2,794
REVENUE.	\$76,998.83	\$45,689.71	\$152,703.52	\$74,956.91
General,	63,607.82	39,697.25	141,261.68	54,998.28
<i>Taxes,</i>	<i>58,035.93</i>	<i>34,106.20</i>	<i>140,743.79</i>	<i>58,815.88</i>
Property and poll,	53,094.62	32,815.65	134,118.86	49,318.15
Corporation, bank, etc.,	4,941.31	1,290.55	6,624.93	3,497.73
<i>Licenses and permits,</i>	<i>3,190.50</i>	<i>3,054.50</i>	<i>45.75</i>	<i>150.60</i>
<i>Fines and forfeits,</i>	<i>54.58</i>	<i>25.77</i>	<i>116.15</i>	<i>45.33</i>
<i>Grants and gifts,</i>	<i>2,386.81</i>	<i>2,510.78</i>	<i>355.99</i>	<i>1,986.57</i>
For expenses,	2,386.81	2,510.78	355.99	1,986.57
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	13,391.01	5,992.46	11,441.84	19,958.63
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>3,346.63</i>	<i>861.91</i>
To meet expenses,	—	—	3,346.63	861.91
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,144.81</i>
<i>Departmental,</i>	<i>3,789.04</i>	<i>5,250.15</i>	<i>5,486.05</i>	<i>2,057.62</i>
General government,	186.14	58.00	1,174.12	273.55
Protection of persons and property,	296.22	—	1,315.84	80.34
Health and sanitation,	—	—	23.75	—
Highways,	5.00	—	1,026.63	15.00
Charities,	1,972.21	3,829.72	691.65	520.21
Soldiers' benefits,	744.00	1,136.00	680.00	862.00
Schools,	129.00	199.00	479.60	232.37
Libraries,	36.47	6.12	21.63	74.05
Recreation,	—	—	16.25	—
Unclassified,	420.00	21.31	36.58	—
<i>Public service enterprises,</i>	<i>6,520.66</i>	<i>—</i>	<i>100.00</i>	<i>12,182.48</i>
Electric light,	—	—	—	10,360.32
Water,	6,520.66	—	—	1,822.16
All other,	—	—	100.00	—
<i>Cemeteries,</i>	<i>176.00</i>	<i>297.75</i>	<i>338.19</i>	<i>356.88</i>
<i>Interest,</i>	<i>2,905.31</i>	<i>444.56</i>	<i>2,190.97</i>	<i>2,355.53</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,050.05	227.01	1,030.46	1,505.84
All other,	855.26	217.55	1,160.51	849.69
NON-REVENUE.	\$57,281.90	\$38,179.10	\$114,506.20	\$80,221.83
Offsets to outlays,	11,438.79	9,920.20	50.00	2,926.12
<i>Departmental,</i>	<i>11,336.88</i>	<i>9,920.20</i>	<i>50.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>101.91</i>	<i>—</i>	<i>—</i>	<i>2,926.12</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	33,000.00	21,700.00	90,000.00	65,136.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>2,700.00</i>	<i>—</i>	<i>32,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>33,000.00</i>	<i>19,000.00</i>	<i>90,000.00</i>	<i>33,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>136.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,857.88	299.50	359.34	145.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	3,857.88	299.50	359.34	145.00
Refunds,	3.30	22.14	547.78	36.50
Agency, trust, and investment,	8,981.93	6,237.26	23,549.08	11,978.21
<i>Taxes and licenses for State,</i>	<i>5,488.33</i>	<i>3,724.16</i>	<i>15,760.25</i>	<i>5,120.00</i>
<i>Taxes for county,</i>	<i>2,787.88</i>	<i>1,513.00</i>	<i>7,495.81</i>	<i>2,845.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>705.72</i>	<i>1,000.10</i>	<i>293.02</i>	<i>4,013.21</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$88,437.62	\$55,609.91	\$152,753.52	\$77,883.03
Premiums,	—	—	—	136.00
Municipal indebtedness,	33,000.00	21,700.00	90,000.00	65,000.00
Transfers and refunds,	3,861.18	321.64	907.12	181.50
Agency, trust, and investment,	8,981.93	6,237.26	23,549.08	11,978.21
Total receipts,	\$134,280.73	\$83,868.81	\$267,209.72	\$155,178.74
Balance on hand, including funds,	11,077.83	3,104.64	15,696.82	19,870.09
GRAND TOTAL,	\$145,358.56	\$86,973.45	\$282,906.54	\$175,048.83

Graded According to Population of 1915 — Continued.

GROUP 9.

PAYMENTS.	Pepperell POPULATION 2,839	Sutton POPULATION 2,829	Cohasset POPULATION 2,800	Shrewsbury POPULATION 2,794
Maintenance,	\$54,486.03	\$36,326.57	\$121,144.86	\$51,313.40
<i>Departmental,</i>	<i>60,127.53</i>	<i>35,784.53</i>	<i>119,911.75</i>	<i>59,853.97</i>
General government,	3,978.38	2,296.03	8,755.64	5,460.07
Protection of persons and property,	6,199.60	1,072.31	23,538.00	3,063.07
Health and sanitation,	1,387.29	506.95	2,304.08	1,863.02
Highways,	8,093.06	8,741.27	35,092.13	6,883.92
Charities,	6,929.58	6,450.69	8,876.35	1,664.34
Soldiers' benefits,	910.71	1,692.04	1,614.57	1,056.00
Schools,	19,264.23	14,109.62	34,420.80	16,225.47
Libraries,	2,186.23	541.28	2,759.81	2,484.74
Recreation,	291.24	—	1,248.52	464.32
Pensions,	—	—	—	—
Unclassified,	887.21	374.34	1,301.85	689.02
<i>Public service enterprises,</i>	<i>3,826.08</i>	<i>—</i>	<i>921.79</i>	<i>10,481.92</i>
Electric light,	—	—	—	8,422.66
Water,	3,826.08	—	—	2,059.26
All other,	—	—	921.79	—
<i>Cemeteries,</i>	<i>532.42</i>	<i>535.04</i>	<i>300.59</i>	<i>977.51</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>7.00</i>	<i>10.73</i>	<i>—</i>
Interest,	5,965.79	661.60	2,721.25	4,292.78
<i>Loans, general purposes,</i>	<i>1,324.79</i>	<i>661.60</i>	<i>2,721.25</i>	<i>895.10</i>
<i>Loans, public service enterprises,</i>	<i>4,641.00</i>	<i>—</i>	<i>—</i>	<i>3,397.68</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,612.33	15,091.30	7,640.85	28,835.56
<i>Departmental,</i>	<i>1,431.80</i>	<i>15,017.95</i>	<i>6,640.85</i>	<i>9,661.66</i>
General government,	107.00	—	1,198.24	—
Protection of persons and property,	—	92.50	420.13	742.80
Health and sanitation,	—	—	—	—
Highways,	1,324.80	9,855.05	195.00	890.51
Charities,	—	—	—	—
Schools,	—	5,070.40	4,827.48	7,463.35
Libraries,	—	—	—	565.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,180.53</i>	<i>—</i>	<i>1,000.00</i>	<i>19,178.90</i>
Electric light,	—	—	—	3,084.55
Water,	2,180.53	—	—	16,089.35
All other,	—	—	1,000.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>73.35</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	50,050.00	20,000.00	118,018.78	35,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>7,050.00</i>	<i>1,000.00</i>	<i>8,018.78</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>43,000.00</i>	<i>19,000.00</i>	<i>110,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,857.88	299.50	359.34	145.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,857.88</i>	<i>299.50</i>	<i>359.34</i>	<i>145.00</i>
Refunds,	3.30	22.14	547.78	36.50
Agency, trust, and investment,	9,043.13	6,283.77	23,871.81	12,028.70
<i>Taxes and licenses for State,</i>	<i>5,488.53</i>	<i>3,620.00</i>	<i>15,760.25</i>	<i>5,120.00</i>
<i>Taxes for county,</i>	<i>2,787.88</i>	<i>1,513.00</i>	<i>7,495.81</i>	<i>2,845.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>766.92</i>	<i>1,150.77</i>	<i>615.75</i>	<i>4,063.70</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$60,451.82	\$36,988.17	\$123,866.11	\$55,606.18
Permanent debt (except from sinking funds),	7,050.00	1,000.00	8,018.78	5,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,612.33	15,091.30	7,640.85	28,835.56
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	43,000.00	19,000.00	110,000.00	30,000.00
Transfers (except to sinking funds) and refunds,	3,861.18	321.64	907.12	181.50
Agency, trust, and investment,	9,043.13	6,283.77	23,871.81	12,028.70
Total payments,	\$127,018.46	\$78,684.88	\$274,304.67	\$131,651.94
Balance on hand, including funds,	18,340.10	8,288.57	8,601.87	43,396.89
GRAND TOTAL,	\$145,358.56	\$86,973.45	\$282,906.54	\$175,048.83

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 10.

RECEIPTS.	Holliston POPULATION 2,788	Ayer POPULATION 2,779	Seekonk POPULATION 2,767	West Bridgewater POPULATION 2,741
REVENUE.	\$62,851.51	\$56,948.25	\$39,063.17	\$51,337.88
General,	56,723.20	42,735.14	33,848.84	32,902.76
Taxes,	54,606.46	41,008.53	32,131.17	30,389.01
Property and poll,	52,906.44	39,164.17	31,286.49	28,730.11
Corporation, bank, etc.,	1,700.02	1,844.36	844.68	1,658.90
Licenses and permits,	108.00	10.61	124.00	15.00
Fines and forfeits,	80.79	62.81	10.00	125.00
Grants and gifts,	1,927.95	1,653.19	1,583.67	2,373.75
For expenses,	1,927.95	1,653.19	1,583.67	2,373.75
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	6,128.31	14,213.11	5,214.33	18,435.12
Special assessments,	357.67	165.70	—	558.86
To meet expenses,	357.67	165.70	—	558.86
To meet outlays,	—	—	—	—
Privileges,	622.04	480.04	1,808.40	1,212.37
Departmental,	3,775.83	3,564.61	2,623.53	3,930.96
General government,	471.30	362.50	—	349.00
Protection of persons and property,	239.78	82.14	5.00	1,286.50
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	1,236.78	2,055.59	2,152.78	718.68
Soldiers' benefits,	1,288.00	528.00	352.00	1,318.00
Schools,	516.09	513.79	108.75	230.00
Libraries,	23.88	—	—	28.78
Recreation,	—	20.00	—	—
Unclassified,	—	2.59	5.00	—
Public service enterprises,	—	9,800.43	—	11,614.82
Electric light,	—	—	—	—
Water,	—	9,800.43	—	11,614.82
All other,	—	—	—	—
Cemeteries,	—	—	—	—
Interest,	1,372.77	702.38	782.40	1,118.11
On sinking funds,	—	586.52	—	—
On trust and investment funds,	45.33	—	339.04	599.60
All other,	1,327.44	115.81	443.36	518.51
NON-REVENUE.	\$35,607.78	\$38,976.53	\$23,934.50	\$60,175.22
Offsets to outlays,	2,517.13	1,566.01	—	5,347.37
Departmental,	2,517.13	1,385.55	—	4,180.49
Public service enterprises,	—	180.46	—	1,166.88
Cemeteries,	—	—	—	—
Municipal indebtedness,	27,000.00	25,000.00	18,000.00	43,098.00
Loans, general purposes,	2,000.00	—	—	—
Loans, public service enterprises,	—	—	—	10,000.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	25,000.00	25,000.00	18,000.00	33,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	98.00
Transfers,	15.66	3,852.58	—	6,000.00
From sinking funds,	—	—	—	—
All other,	15.66	3,852.58	—	6,000.00
Refunds,	20.13	594.93	—	98.30
Agency, trust, and investment,	6,054.86	7,963.01	5,934.50	5,631.55
Taxes and licenses for State,	3,680.00	5,330.02	3,440.00	3,280.00
Taxes for county,	2,374.86	2,632.99	2,494.50	2,325.05
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	—	—	28.50
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$65,368.64	\$58,514.26	\$39,063.17	\$56,685.25
Premiums,	—	—	—	98.00
Municipal indebtedness,	27,000.00	25,000.00	18,000.00	43,000.00
Transfers and refunds,	35.79	4,447.51	—	6,098.30
Agency, trust, and investment,	6,054.86	7,963.01	5,934.50	5,631.55
Total receipts,	\$98,459.29	\$95,924.78	\$62,997.67	\$111,513.10
Balance on hand, including funds,	11,107.14	2,705.65	4,091.03	6,086.33
GRAND TOTAL,	\$109,566.43	\$98,630.43	\$67,088.70	\$117,549.43

Graded According to Population of 1915 — Continued.

GROUP 10.

PAYMENTS.	Holliston POPULATION 2,788	Ayer POPULATION 2,779	Seekonk POPULATION 2,767	West Bridgewater POPULATION 2,741
Maintenance,	\$47,834.36	\$47,624.05	\$28,392.86	\$35,856.33
<i>Departmental,</i>	<i>47,834.36</i>	<i>44,232.90</i>	<i>28,392.86</i>	<i>33,723.23</i>
General government,	3,798.76	3,122.54	1,998.17	3,443.28
Protection of persons and property,	7,313.59	7,157.44	846.66	4,543.78
Health and sanitation,	1,529.47	784.64	330.55	761.98
Highways,	9,506.42	9,675.98	5,288.33	3,826.69
Charities,	5,521.54	5,465.76	5,061.75	2,911.28
Soldiers' benefits,	1,864.00	665.00	355.50	1,599.00
Schools,	16,295.97	14,848.65	14,181.88	15,003.93
Libraries,	1,038.86	1,200.00	195.46	763.41
Recreation,	—	746.86	—	486.37
Pensions,	—	—	—	—
Unclassified,	965.75	566.03	134.56	383.51
<i>Public service enterprises,</i>	<i>—</i>	<i>3,391.15</i>	<i>—</i>	<i>2,133.10</i>
Electric light,	—	—	—	—
Water,	—	3,391.15	—	2,133.10
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,487.42	3,524.46	575.25	4,628.91
<i>Loans, general purposes,</i>	<i>1,487.42</i>	<i>924.46</i>	<i>575.25</i>	<i>726.91</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,600.00</i>	<i>—</i>	<i>3,902.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,822.77	2,904.99	5,314.58	9,522.63
<i>Departmental,</i>	<i>4,822.77</i>	<i>2,590.92</i>	<i>5,314.58</i>	<i>4,673.54</i>
General government,	—	—	113.01	774.30
Protection of persons and property,	143.90	—	—	—
Health and sanitation,	—	—	—	715.34
Highways,	4,486.30	—	4,551.57	611.60
Charities,	—	—	—	—
Schools,	192.57	1,819.05	650.00	1,946.30
Libraries,	—	—	—	—
Recreation,	—	771.87	—	531.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>314.07</i>	<i>—</i>	<i>4,944.09</i>
Electric light,	—	—	—	—
Water,	—	314.07	—	4,944.09
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	34,465.56	22,750.00	20,500.00	39,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,465.56</i>	<i>2,750.00</i>	<i>2,000.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>32,000.00</i>	<i>20,000.00</i>	<i>18,500.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	15.66	3,852.58	—	6,000.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>3,600.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>15.66</i>	<i>252.58</i>	<i>—</i>	<i>6,000.00</i>
Refunds,	20.13	594.93	—	98.30
Agency, trust, and investment,	6,085.21	12,149.53	5,934.60	12,189.95
<i>Taxes and licenses for State,</i>	<i>3,680.00</i>	<i>5,330.02</i>	<i>3,440.00</i>	<i>3,280.00</i>
<i>Taxes for county,</i>	<i>2,374.86</i>	<i>2,632.99</i>	<i>2,494.60</i>	<i>2,323.05</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>30.35</i>	<i>4,186.52</i>	<i>—</i>	<i>6,586.90</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$49,321.78	\$51,148.51	\$28,968.11	\$40,485.24
Permanent debt (except from sinking funds),	2,465.56	2,750.00	2,000.00	4,500.00
Sinking fund requirements from revenue,	—	3,600.00	—	—
Outlays,	4,822.77	2,904.99	5,314.58	9,522.63
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	32,000.00	20,000.00	18,500.00	35,000.00
Transfers (except to sinking funds) and refunds,	35.79	847.51	—	6,098.30
Agency, trust, and investment,	6,085.21	12,149.53	5,934.50	12,189.95
Total payments,	\$94,731.11	\$93,400.54	\$60,717.19	\$107,796.12
<i>Balance on hand, including funds,</i>	<i>14,855.32</i>	<i>5,229.89</i>	<i>6,371.51</i>	<i>9,753.31</i>
GRAND TOTAL,	\$109,586.43	\$98,630.43	\$67,088.70	\$117,549.43

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 11.

RECEIPTS.	Deerfield POPULATION 2,739	Bourne POPULATION 2,672	Hadley POPULATION 2,666	Hanover POPULATION 2,666
REVENUE.	\$50,747.35	\$91,363.66	\$43,585.80	\$48,794.83
General.	45,644.40	87,111.85	41,389.75	39,729.95
Taxes,	43,642.96	86,380.33	34,397.94	37,917.21
Property and poll,	40,516.62	82,117.36	33,435.98	33,769.45
Corporation, bank, etc.,	2,126.34	4,262.97	1,461.96	4,147.76
Licenses and permits,	2,027.75	111.00	1,128.00	106.00
Fines and forfeits,	131.20	225.00	95.25	43.91
Grants and gifts,	842.49	395.52	5,268.56	1,662.83
For expenses,	842.49	395.52	5,268.56	1,662.83
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial.	5,102.95	4,251.81	2,195.05	9,064.88
Special assessments,	242.04	—	258.51	176.27
To meet expenses,	—	—	—	176.27
To meet outlays,	242.04	—	258.51	—
Privileges,	665.02	344.17	—	887.41
Departmental,	3,095.44	2,944.26	1,143.55	5,068.40
General government,	19.85	591.34	106.50	4.08
Protection of persons and property,	55.09	471.06	—	814.14
Health and sanitation,	168.06	—	192.21	10.00
Highways,	91.70	309.27	5.00	250.47
Charities,	1,744.24	410.10	255.92	1,287.36
Soldiers' benefits,	572.00	625.60	24.00	2,284.55
Schools,	172.50	518.98	398.93	379.30
Libraries,	—	17.63	20.99	—
Recreation,	—	—	—	—
Unclassified,	272.00	.28	140.00	28.50
Public service enterprises,	—	308.58	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	308.58	—	—
Cemeteries,	—	—	268.94	570.98
Interest,	1,100.45	654.80	525.05	2,371.87
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	—	1,267.22
All other,	1,100.45	654.80	525.05	1,104.65
NON-REVENUE.	\$51,810.05	\$85,385.59	\$25,171.35	\$69,682.26
Offsets to outlays.	—	1,000.00	5,110.00	295.12
Departmental,	—	1,000.00	5,110.00	295.12
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness.	40,000.00	65,000.00	10,000.00	60,005.00
Loans, general purposes,	—	—	—	25,000.00
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	40,000.00	65,000.00	10,000.00	35,000.00
Unpaid warrants or orders, current year,	—	—	—	5.00
Premiums,	—	—	—	—
Transfers.	—	—	—	—
From sinking funds,	—	—	—	—
All other,	—	—	—	—
Refunds.	1,101.81	172.45	69.62	240.42
Agency, trust, and investment.	10,708.24	19,213.14	9,991.73	9,141.72
Taxes and licenses for State,	5,505.24	11,200.00	4,217.46	4,240.00
Taxes for county,	5,098.96	7,819.48	5,267.53	3,002.85
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	104.04	198.66	506.74	1,065.55
All other,	—	—	—	833.32
RECAPITULATION.				
Revenue and offsets to outlays,	\$50,747.35	\$92,363.66	\$48,695.80	\$49,089.95
Premiums,	—	—	—	5.00
Municipal indebtedness,	40,000.00	65,000.00	10,000.00	60,000.00
Transfers and refunds,	1,101.81	172.45	69.62	240.42
Agency, trust, and investment,	10,708.24	19,213.14	9,991.73	9,141.72
Total receipts,	\$102,557.40	\$176,749.25	\$68,757.15	\$118,477.09
<i>Balance on hand, including funds,</i>	<i>5,728.14</i>	<i>6,139.74</i>	<i>14,612.23</i>	<i>2,443.66</i>
GRAND TOTAL,	\$108,285.54	\$182,888.99	\$83,369.38	\$120,920.75

Graded According to Population of 1915 — Continued.

GROUP 11.

PAYMENTS.	Deerfield POPULATION 2,739	Bourne POPULATION 2,672	Hadley POPULATION 2,666	Hanover POPULATION 2,666
Maintenance,	\$34,873.94	\$61,769.13	\$35,730.79	\$44,593.29
<i>Departmental,</i>	<i>34,822.94</i>	<i>61,456.45</i>	<i>35,096.26</i>	<i>43,840.46</i>
General government,	3,144.12	8,085.58	2,870.52	3,070.96
Protection of persons and property,	808.96	5,625.33	1,076.65	3,756.37
Health and sanitation,	1,076.38	1,425.27	1,211.15	733.05
Highways,	8,126.17	14,769.60	8,012.72	12,169.66
Charities,	2,969.37	3,963.40	1,001.55	6,567.98
Soldiers' benefits,	636.00	817.71	24.00	2,685.05
Schools,	16,969.47	23,992.25	19,725.24	12,736.67
Libraries,	695.02	1,810.97	819.05	1,477.90
Recreation,	17.50	123.56	—	—
Pensions,	—	—	—	—
Unclassified,	379.95	842.78	355.38	442.82
<i>Public service enterprises,</i>	<i>—</i>	<i>312.68</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	312.68	—	—
<i>Cemeteries,</i>	<i>51.00</i>	<i>—</i>	<i>634.53</i>	<i>942.83</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest,	2,366.35	5,401.38	1,679.01	1,548.88
<i>Loans, general purposes,</i>	<i>2,366.35</i>	<i>5,401.38</i>	<i>1,679.01</i>	<i>1,548.88</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,881.70	11,096.82	10,940.44	15,207.49
<i>Departmental,</i>	<i>1,832.70</i>	<i>11,096.82</i>	<i>10,940.44</i>	<i>15,207.49</i>
General government,	137.20	—	—	—
Protection of persons and property,	—	—	1,129.00	—
Health and sanitation,	—	101.26	—	—
Highways,	1,695.50	10,655.56	9,811.44	14,948.34
Charities,	—	—	—	174.15
Schools,	—	340.00	—	—
Libraries,	—	—	—	85.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>49.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	45,700.00	71,456.06	2,960.00	37,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,700.00</i>	<i>11,456.06</i>	<i>2,960.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>40,000.00</i>	<i>60,000.00</i>	<i>—</i>	<i>35,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	1,101.81	172.45	69.62	240.42
Agency, trust, and investment,	10,704.20	19,209.74	9,991.73	9,141.72
<i>Taxes and licenses for State,</i>	<i>5,505.24</i>	<i>11,200.00</i>	<i>4,217.46</i>	<i>4,240.00</i>
<i>Taxes for county,</i>	<i>5,098.96</i>	<i>7,819.48</i>	<i>5,267.53</i>	<i>3,002.85</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>190.26</i>	<i>506.74</i>	<i>1,065.55</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>833.32</i>
RECAPITULATION.				
Maintenance and interest,	\$37,240.29	\$67,170.51	\$37,409.80	\$46,142.17
Permanent debt (except from sinking funds),	6,700.00	11,456.06	2,960.00	1,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,881.70	11,096.82	10,940.44	15,207.49
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	40,000.00	60,000.00	—	35,500.00
Transfers (except to sinking funds) and refunds,	1,101.81	172.45	69.62	240.42
Agency, trust, and investment,	10,704.20	19,209.74	9,991.73	9,141.72
Total payments,	\$97,628.00	\$169,105.58	\$61,371.59	\$107,731.80
Balance on hand, including funds,	10,657.54	13,783.41	21,997.79	13,188.95
GRAND TOTAL,	\$108,285.54	\$182,888.99	\$83,369.38	\$120,920.75

¹ Includes \$960 paid the County for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 12.

RECEIPTS.	Hopedale POPULATION 2,663	Scituate POPULATION 2,661	Hatfield POPULATION 2,630	Norton POPULATION 2,587
REVENUE.	\$106,531.01	\$108,610.73	\$51,825.36	\$39,956.21
General,	93,569.74	100,593.13	42,413.50	36,619.75
Taxes,	93,296.86	99,843.44	40,677.02	34,571.42
Property and poll,	62,405.68	95,455.22	38,724.51	31,499.53
Corporation, bank, etc.,	30,890.18	4,888.22	1,952.51	3,071.89
Licenses and permits,	50.75	304.00	172.00	18.50
Fines and forfeits,	80.00	69.04	144.40	184.63
Grants and gifts,	143.13	376.65	1,420.08	1,845.20
For expenses,	143.13	376.65	1,420.08	1,603.95
For outlays,	—	—	—	241.25
All other,	—	—	—	—
Commercial,	12,961.27	8,017.60	9,411.86	3,336.46
Special assessments,	190.00	140.00	388.15	—
To meet expenses,	—	—	—	—
To meet outlays,	190.00	140.00	388.15	—
Privileges,	618.66	5.00	763.92	125.00
Departmental,	9,885.76	3,348.25	1,874.47	1,531.11
General government,	1,658.57	42.34	109.25	133.50
Protection of persons and property,	3,657.22	1,236.57	70.06	299.05
Health and sanitation,	—	—	400.15	—
Highways,	2,296.32	185.00	779.15	10.00
Charities,	379.78	388.42	—	465.48
Soldiers' benefits,	384.00	1,962.00	170.00	984.00
Schools,	88.67	33.92	345.86	405.23
Libraries,	85.45	—	—	—
Recreation,	1,335.75	—	—	—
Unclassified,	—	—	—	1,233.85
Public service enterprises,	—	—	5,401.50	—
Electric light,	—	—	—	—
Water,	—	—	5,401.50	—
All other,	—	—	—	—
Cemeteries,	—	—	45.40	410.46
Interest,	2,266.85	4,024.35	958.42	269.89
On sinking funds,	—	—	342.26	—
On trust and investment funds,	1,402.09	241.86	188.52	70.00
All other,	864.76	3,782.49	407.64	199.89
NON-REVENUE.	\$57,415.62	\$154,000.99	\$40,662.03	\$58,807.68
Offsets to outlays,	—	57.30	134.05	20,123.97
Departmental,	—	57.30	134.05	20,123.97
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	30,000.00	138,016.67	31,000.00	30,000.00
Loans, general purposes,	—	25,000.00	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	30,000.00	113,000.00	31,000.00	30,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	16.67	—	—
Transfers,	150.74	—	900.00	70.00
From sinking funds,	—	—	—	—
All other,	150.74	—	900.00	70.00
Refunds,	178.37	75.22	—	199.57
Agency, trust, and investment,	27,086.51	15,851.80	8,627.98	8,414.14
Taxes and licenses for State,	17,373.72	9,280.00	3,609.19	3,120.00
Taxes for county,	9,601.00	6,571.80	4,938.31	2,262.44
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	111.79	—	80.48	3,031.70
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$106,531.01	\$108,668.03	\$51,959.41	\$60,080.18
Premiums,	—	16.67	—	—
Municipal indebtedness,	30,000.00	138,000.00	31,000.00	30,000.00
Transfers and refunds,	329.11	75.22	900.00	269.57
Agency, trust, and investment,	27,086.51	15,851.80	8,627.98	8,414.14
Total receipts,	\$163,946.63	\$262,611.72	\$92,487.39	\$98,763.89
Balance on hand, including funds,	29,107.34	5,507.20	3,069.44	4,561.41
GRAND TOTAL,	\$193,053.97	\$268,118.92	\$95,556.83	\$103,325.30

¹ Includes \$233.85 from administration of trust funds. See "Unclassified."

Graded According to Population of 1915 — Continued.

GROUP 12.

PAYMENTS.	Hopedale POPULATION 2,663	Scituate POPULATION 2,661	Hatfield POPULATION 2,630	Norton POPULATION 2,587
Maintenance,	\$70,249.27	\$83,155.67	\$33,139.43	\$32,226.87
<i>Departmental,</i>	<i>70,249.27</i>	<i>83,155.67</i>	<i>32,404.46</i>	<i>31,578.96</i>
General government,	4,705.09	5,296.19	2,502.38	1,903.95
Protection of persons and property,	14,825.90	17,567.88	541.29	2,062.02
Health and sanitation,	215.80	1,656.50	1,242.12	476.35
Highways,	18,111.07	22,716.82	10,578.92	6,096.78
Charities,	2,392.15	8,679.24	954.52	3,456.34
Soldiers' benefits,	696.00	2,767.61	216.00	1,399.00
Schools,	21,761.70	22,084.18	15,128.93	15,472.15
Libraries,	3,872.25	1,000.00	400.00	400.00
Recreation,	3,386.20	831.36	37.50	86.00
Pensions,	—	—	—	—
Unclassified,	283.11	555.89	802.80	226.37
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>587.67</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	587.57	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>147.40</i>	<i>414.06</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>238.86</i>
Interest,	375.56	5,112.32	4,558.24	1,417.97
<i>Loans, general purposes,</i>	<i>375.56</i>	<i>5,112.32</i>	<i>2,558.24</i>	<i>1,417.97</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	24,180.33	37,204.51	1,907.68	22,881.47
<i>Departmental,</i>	<i>24,180.33</i>	<i>37,204.51</i>	<i>582.93</i>	<i>22,881.47</i>
General government,	—	1,773.74	—	—
Protection of persons and property,	18,961.49	—	—	482.50
Health and sanitation,	—	—	—	—
Highways,	3,095.52	16,524.54	582.93	22,398.97
Charities,	—	—	—	—
Schools,	565.85	18,906.23	—	—
Libraries,	—	—	—	—
Recreation,	1,557.47	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>837.60</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	837.50	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>487.25</i>	<i>—</i>
Municipal indebtedness,	30,000.00	111,600.00	39,300.00	33,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>6,600.00</i>	<i>7,300.00</i>	<i>3,700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>105,000.00</i>	<i>32,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	150.74	—	900.00	70.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>900.00</i>	<i>—</i>
<i>All other,</i>	<i>150.74</i>	<i>—</i>	<i>—</i>	<i>70.00</i>
Refunds,	178.37	75.22	—	199.57
Agency, trust, and investment,	27,084.53	15,880.39	10,056.76	7,902.57
<i>Taxes and licenses for State,</i>	<i>17,373.72</i>	<i>9,280.00</i>	<i>3,609.19</i>	<i>3,120.00</i>
<i>Taxes for county,</i>	<i>9,601.00</i>	<i>6,571.80</i>	<i>4,938.31</i>	<i>2,262.44</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>109.81</i>	<i>28.59</i>	<i>1,509.26</i>	<i>2,520.18</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$70,624.83	\$88,267.99	\$37,697.67	\$33,644.84
Permanent debt (except from sinking funds),	—	6,600.00	7,300.00	3,700.00
Sinking fund requirements from revenue,	—	—	900.00	—
Outlays,	24,180.33	37,204.51	1,907.68	22,881.47
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	105,000.00	32,000.00	30,000.00
Transfers (except to sinking funds) and refunds,	329.11	75.22	—	269.57
Agency, trust, and investment,	27,084.53	15,880.39	10,056.76	7,902.57
Total payments,	\$152,218.80	\$253,028.11	\$89,562.11	\$98,398.45
Balance on hand, including funds,	40,855.17	15,090.81	5,694.72	4,926.86
GRAND TOTAL,	\$193,053.97	\$268,118.92	\$95,556.83	\$103,325.30

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 13.

RECEIPTS.	Lancaster POPULATION 2,585	Kingston POPULATION 2,580	Swansea POPULATION 2,558	Wilbraham POPULATION 2,521
REVENUE.	\$75,531.57	\$43,852.81	\$54,899.13	\$26,507.82
General,	61,138.74	32,508.34	45,747.83	23,727.51
<i>Taxes,</i>	<i>60,640.12</i>	<i>30,452.27</i>	<i>43,695.08</i>	<i>19,691.90</i>
Property and poll,	50,778.87	27,540.67	40,004.68	14,096.05
Corporation, bank, etc.,	9,861.25	2,911.60	3,690.40	5,495.85
<i>Licenses and permits,</i>	<i>10.75</i>	<i>16.75</i>	<i>32.00</i>	<i>13.60</i>
<i>Fines and forfeits,</i>	<i>6.45</i>	<i>140.15</i>	<i>14.00</i>	<i>31.43</i>
<i>Grants and gifts,</i>	<i>481.42</i>	<i>1,899.17</i>	<i>2,006.75</i>	<i>4,085.63</i>
For expenses,	481.42	1,899.17	2,006.75	4,085.63
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	14,392.83	11,344.47	9,151.30	2,780.31
<i>Special assessments,</i>	<i>42.88</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	42.88	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,560.49</i>	<i>665.05</i>	<i>2,637.24</i>	<i>1,776.60</i>
<i>Departmental,</i>	<i>3,562.77</i>	<i>2,580.22</i>	<i>4,234.61</i>	<i>872.32</i>
General government,	217.53	193.00	299.50	—
Protection of persons and property,	115.37	329.62	—	22.48
Health and sanitation,	—	—	—	—
Highways,	67.80	—	114.75	—
Charities,	2,263.23	541.84	3,573.98	134.00
Soldiers' benefits,	458.00	1,174.00	168.00	239.00
Schools,	288.77	275.11	11.00	275.54
Libraries,	133.97	66.65	52.38	144.00
Recreation,	—	—	—	—
Unclassified,	18.10	—	15.00	57.80
<i>Public service enterprises,</i>	<i>8,075.77</i>	<i>6,699.47</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	8,075.77	6,689.47	—	—
All other,	—	10.00	—	—
<i>Cemeteries,</i>	<i>507.67</i>	<i>—</i>	<i>78.00</i>	<i>5.50</i>
<i>Interest,</i>	<i>643.25</i>	<i>1,399.73</i>	<i>2,201.45</i>	<i>125.39</i>
On sinking funds,	—	—	94.12	—
On trust and investment funds,	536.48	1,284.56	1,312.00	68.03
All other,	106.77	115.17	795.33	57.36
NON-REVENUE.	\$76,855.45	\$23,515.11	\$26,922.77	\$22,885.96
Offsets to outlays,	5,972.66	—	45.85	2,990.25
<i>Departmental,</i>	<i>5,972.66</i>	<i>—</i>	<i>45.85</i>	<i>2,990.25</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	37,500.00	17,000.00	20,000.00	13,000.00
<i>Loans, general purposes,</i>	<i>7,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>17,000.00</i>	<i>20,000.00</i>	<i>13,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	534.00	359.32	542.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	534.00	359.32	542.00	—
Refunds,	19.12	585.71	4.60	260.85
Agency, trust, and investment,	32,839.68	5,570.08	6,330.32	6,634.85
<i>Taxes and licenses for State,</i>	<i>18,780.78</i>	<i>3,200.25</i>	<i>3,520.00</i>	<i>3,600.00</i>
<i>Taxes for county,</i>	<i>10,401.00</i>	<i>2,266.39</i>	<i>2,552.61</i>	<i>1,831.43</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,657.90</i>	<i>103.44</i>	<i>257.81</i>	<i>846.22</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>357.20</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$81,504.23	\$43,852.81	\$54,944.98	\$29,498.07
Premiums,	—	—	—	—
Municipal indebtedness,	37,500.00	17,000.00	20,000.00	13,000.00
Transfers and refunds,	553.12	945.03	546.60	260.86
Agency, trust, and investment,	32,839.68	5,570.08	6,330.32	6,634.85
Total receipts,	\$152,397.03	\$67,357.92	\$81,821.90	\$49,393.78
<i>Balance on hand, including funds,</i>	<i>4,644.07</i>	<i>3,073.20</i>	<i>5,564.68</i>	<i>115.30</i>
GRAND TOTAL,	\$157,041.10	\$70,431.12	\$87,386.58	\$49,509.08

Graded According to Population of 1915 — Continued.

GROUP 13.

PAYMENTS.	Lancaster POPULATION 2,585	Kingston POPULATION 2,580	Swansea POPULATION 2,558	Wilbraham POPULATION 2,521
Maintenance,	\$69,830.98	\$35,716.19	\$42,196.14	\$25,105.72
<i>Departmental,</i>	<i>62,872.61</i>	<i>33,044.87</i>	<i>41,997.98</i>	<i>24,999.47</i>
General government,	4,693.64	2,709.72	2,249.79	1,328.03
Protection of persons and property,	7,837.70	3,022.28	829.17	593.90
Health and sanitation,	1,158.42	366.35	349.80	371.83
Highways,	20,012.86	7,157.23	16,283.53	5,215.62
Charities,	6,711.29	3,018.78	4,629.86	2,001.75
Soldiers' benefits,	659.00	1,150.00	146.00	421.00
Schools,	18,105.79	13,763.09	16,116.45	14,133.08
Libraries,	2,527.14	1,278.34	978.97	681.96
Recreation,	—	191.23	—	—
Pensions,	—	—	—	—
Unclassified,	1,166.77	387.95	414.41	252.30
<i>Public service enterprises,</i>	<i>4,771.00</i>	<i>2,541.61</i>	—	—
Electric light,	—	—	—	—
Water,	4,771.00	2,541.61	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,187.37</i>	<i>129.61</i>	<i>198.16</i>	<i>108.25</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	971.78	845.44	538.76	215.80
<i>Loans, general purposes,</i>	<i>931.78</i>	<i>629.12</i>	<i>538.76</i>	<i>215.80</i>
<i>Loans, public service enterprises,</i>	<i>40.00</i>	<i>216.32</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	15,500.90	—	6,688.33	3,180.38
<i>Departmental,</i>	<i>15,457.15</i>	—	<i>6,688.33</i>	<i>3,180.38</i>
General government,	674.80	—	—	—
Protection of persons and property,	1,500.00	—	—	—
Health and sanitation,	—	—	—	—
Highways,	13,282.35	—	6,635.96	3,180.38
Charities,	—	—	—	—
Schools,	—	—	52.37	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>43.75</i>	—	—	—
Electric light,	—	—	—	—
Water,	43.75	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	35,500.00	23,550.00	21,100.00	13,308.40
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>5,500.00</i>	<i>5,050.00</i>	<i>1,100.00</i>	<i>308.40</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>30,000.00</i>	<i>18,500.00</i>	<i>20,000.00</i>	<i>13,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	534.00	359.32	542.00	—
<i>To sinking funds from revenue,</i>	—	—	<i>300.00</i>	—
<i>All other,</i>	<i>534.00</i>	<i>359.32</i>	<i>242.00</i>	—
Refunds,	19.12	585.71	4.60	260.86
Agency, trust, and investment,	32,872.16	5,496.65	6,844.44	6,630.73
<i>Taxes and licenses for State,</i>	<i>18,780.78</i>	<i>3,200.25</i>	<i>3,520.00</i>	<i>3,600.00</i>
<i>Taxes for county,</i>	<i>10,401.00</i>	<i>2,266.39</i>	<i>2,552.51</i>	<i>1,831.43</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>3,690.38</i>	<i>30.01</i>	<i>771.93</i>	<i>842.10</i>
<i>All other,</i>	—	—	—	<i>357.20</i>
RECAPITULATION.				
Maintenance and interest,	\$70,802.76	\$36,561.63	\$42,734.90	\$25,321.52
Permanent debt (except from sinking funds),	5,500.00	5,050.00	1,100.00	308.40
Sinking fund requirements from revenue,	—	—	300.00	—
Outlays,	15,500.90	—	6,688.33	3,180.38
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	18,500.00	20,000.00	13,000.00
Transfers (except to sinking funds) and refunds,	553.12	945.03	246.60	260.86
Agency, trust, and investment,	32,872.16	5,496.65	6,844.44	6,630.73
Total payments,	\$155,228.94	\$66,553.31	\$77,914.27	\$48,701.89
<i>Balance on hand, including funds,</i>	<i>1,812.16</i>	<i>3,887.81</i>	<i>9,472.31</i>	<i>807.19</i>
GRAND TOTAL,	\$157,041.10	\$70,441.12	\$87,386.58	\$49,509.08

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 14.

RECEIPTS.	Holden POPULATION 2,514	Dighton POPULATION 2,499	Hopkinton POPULATION 2,475	Sharon POPULATION 2,468
REVENUE.	\$56,278.82	\$38,854.37	\$51,384.14	\$86,305.52
General,	39,465.88	35,024.98	40,183.14	68,521.83
<i>Taxes,</i>	<i>86,671.80</i>	<i>33,004.49</i>	<i>38,063.88</i>	<i>67,654.91</i>
Property and poll,	31,276.38	29,538.04	35,891.04	64,126.03
Corporation, bank, etc.,	5,394.92	3,466.45	2,172.84	3,528.88
<i>Licenses and permits,</i>	<i>27.00</i>	<i>42.00</i>	<i>89.00</i>	<i>155.00</i>
<i>Fines and forfeits,</i>	<i>71.73</i>	<i>115.00</i>	<i>53.22</i>	<i>194.00</i>
<i>Grants and gifts,</i>	<i>2,695.85</i>	<i>1,863.49</i>	<i>1,977.04</i>	<i>517.92</i>
For expenses,	2,695.85	1,863.49	1,977.04	517.92
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	16,812.94	3,829.39	11,201.00	17,783.69
<i>Special assessments,</i>	<i>280.04</i>	<i>—</i>	<i>—</i>	<i>356.45</i>
To meet expenses,	280.04	—	—	282.85
To meet outlays,	—	—	—	73.60
<i>Privileges,</i>	<i>1,124.59</i>	<i>2,001.76</i>	<i>1,477.93</i>	<i>63.31</i>
<i>Departmental,</i>	<i>1,443.83</i>	<i>1,453.48</i>	<i>4,683.73</i>	<i>2,373.20</i>
General government,	217.44	80.00	361.00	746.99
Protection of persons and property,	91.51	16.89	219.16	177.33
Health and sanitation,	—	—	—	2.22
Highways,	249.99	—	133.75	91.55
Charities,	186.98	529.78	1,094.77	167.41
Soldiers' benefits,	552.00	720.00	1,680.00	904.00
Schools,	100.00	72.50	1,118.55	123.86
Libraries,	42.41	25.30	—	149.84
Recreation,	—	—	—	10.00
Unclassified,	3.50	9.01	76.50	—
<i>Public service enterprises,</i>	<i>13,283.47</i>	<i>—</i>	<i>3,105.25</i>	<i>12,405.13</i>
Electric light,	8,429.22	—	—	—
Water,	4,853.25	—	3,105.25	12,397.59
All other,	—	—	—	7.54
<i>Cemeteries,</i>	<i>5.50</i>	<i>—</i>	<i>245.07</i>	<i>1.75</i>
<i>Interest,</i>	<i>676.51</i>	<i>374.15</i>	<i>1,689.02</i>	<i>2,583.85</i>
On sinking funds,	—	—	263.54	—
On trust and investment funds,	—	82.38	284.86	780.46
All other,	676.51	291.77	1,140.62	1,803.39
NON-REVENUE.	\$22,425.79	\$26,692.11	\$70,761.05	\$86,414.26
Offsets to outlays,	2,661.77	—	3,019.97	5,024.05
<i>Departmental,</i>	<i>2,518.10</i>	<i>—</i>	<i>3,019.97</i>	<i>5,024.05</i>
<i>Public service enterprises,</i>	<i>143.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,750.00	21,000.00	30,000.00	72,100.00
<i>Loans, general purposes,</i>	<i>3,750.00</i>	<i>—</i>	<i>—</i>	<i>2,100.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>21,000.00</i>	<i>30,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	350.07	—	15,661.61	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>
<i>All other,</i>	350.07	—	661.61	—
Refunds,	15.13	4.00	460.68	155.30
Agency, trust, and investment,	5,648.82	5,688.11	21,618.79	9,134.91
<i>Taxes and licenses for State,</i>	<i>3,600.00</i>	<i>3,200.00</i>	<i>3,474.94</i>	<i>6,080.00</i>
<i>Taxes for county,</i>	<i>2,000.00</i>	<i>2,320.45</i>	<i>2,168.35</i>	<i>2,891.73</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>48.82</i>	<i>167.66</i>	<i>15,975.50</i>	<i>163.13</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$58,940.59	\$38,854.37	\$54,404.11	\$91,329.57
Premiums,	—	—	—	—
Municipal indebtedness,	13,750.00	21,000.00	30,000.00	72,100.00
Transfers and refunds,	365.20	4.00	16,122.29	155.30
Agency, trust, and investment,	5,648.82	5,688.11	21,618.79	9,134.91
Total receipts,	\$78,704.61	\$65,546.48	\$122,145.19	\$172,719.78
<i>Balance on hand, including funds,</i>	<i>13,046.42</i>	<i>2,127.97</i>	<i>13,853.35</i>	<i>12,672.40</i>
GRAND TOTAL,	\$91,751.03	\$67,674.45	\$136,003.54	\$185,392.13

Graded According to Population of 1915 — Continued.

GROUP 14.

PAYMENTS.	Holden POPULATION 2,514	Dighton POPULATION 2,499	Hopkinton POPULATION 2,475	Sharon POPULATION 2,468
Maintenance,	\$43,674.85	\$29,457.37	\$40,038.41	\$59,711.34
<i>Departmental,</i>	<i>37,686.05</i>	<i>29,445.37</i>	<i>37,087.50</i>	<i>56,306.74</i>
General government,	2,854.60	3,089.35	3,056.92	7,010.98
Protection of persons and property,	4,203.40	1,364.43	3,647.89	9,357.68
Health and sanitation,	1,135.14	421.23	921.69	1,285.71
Highways,	7,406.40	5,098.01	8,420.74	13,393.65
Charities,	2,170.94	4,013.54	2,686.42	1,289.95
Soldiers' benefits,	946.00	694.00	2,323.00	1,416.00
Schools,	17,176.74	13,848.91	15,522.86	19,661.02
Libraries,	1,236.19	680.72	—	1,855.63
Recreation,	13.00	—	54.20	25.00
Pensions,	—	—	—	—
Unclassified,	543.64	235.18	453.78	1,011.12
<i>Public service enterprises,</i>	<i>5,938.55</i>	<i>—</i>	<i>2,498.14</i>	<i>3,402.85</i>
Electric light,	5,454.47	—	—	—
Water,	484.08	—	2,498.14	3,402.85
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>50.25</i>	<i>12.00</i>	<i>442.77</i>	<i>1.76</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest,	2,267.61	826.26	2,582.75	4,243.98
<i>Loans, general purposes,</i>	<i>265.19</i>	<i>826.26</i>	<i>2,250.75</i>	<i>2,073.98</i>
<i>Loans, public service enterprises,</i>	<i>2,002.42</i>	<i>—</i>	<i>332.00</i>	<i>2,170.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	9,550.24	3,185.93	8,865.64	15,497.24
<i>Departmental,</i>	<i>6,279.61</i>	<i>3,185.93</i>	<i>6,301.12</i>	<i>12,577.62</i>
General government,	—	—	—	—
Protection of persons and property,	3,761.51	—	—	698.27
Health and sanitation,	—	—	—	—
Highways,	2,518.10	1,155.00	6,301.12	11,157.93
Charities,	—	—	—	—
Schools,	—	2,030.93	—	721.42
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>3,270.63</i>	<i>—</i>	<i>2,564.52</i>	<i>2,919.62</i>
Electric light,	3,032.54	—	—	—
Water,	238.09	—	2,564.52	2,919.62
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,200.00	27,500.00	46,000.00	84,300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,200.00</i>	<i>4,500.00</i>	<i>1,000.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>23,000.00</i>	<i>30,000.00</i>	<i>78,300.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	350.07	—	15,661.61	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>400.00</i>	<i>—</i>
<i>All other,</i>	<i>350.07</i>	<i>—</i>	<i>15,261.61</i>	<i>—</i>
Refunds,	15.13	4.00	460.68	155.30
Agency, trust, and investment,	5,648.82	5,770.49	7,259.40	9,083.81
<i>Taxes and licenses for State,</i>	<i>3,600.00</i>	<i>3,200.00</i>	<i>3,474.94</i>	<i>6,080.00</i>
<i>Taxes for county,</i>	<i>2,000.00</i>	<i>2,320.45</i>	<i>2,168.35</i>	<i>2,891.78</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>48.82</i>	<i>250.04</i>	<i>1,616.11</i>	<i>112.03</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$45,942.46	\$30,283.63	\$42,621.16	\$63,955.32
Permanent debt (except from sinking funds),	6,200.00	4,500.00	1,000.00	6,000.00
Sinking fund requirements from revenue,	—	—	400.00	—
Outlays,	9,550.24	3,185.93	8,865.64	15,497.24
Permanent debt from sinking funds,	—	—	15,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	23,000.00	30,000.00	78,300.00
Transfers (except to sinking funds) and refunds,	365.20	4.00	15,722.29	155.30
Agency, trust, and investment,	5,648.82	5,770.49	7,259.40	9,083.81
Total payments,	\$77,706.72	\$66,744.05	\$120,868.49	\$172,991.67
Balance on hand, including funds,	14,044.51	930.40	15,135.05	12,400.51
GRAND TOTAL,	\$91,751.03	\$67,674.45	\$136,003.54	\$185,392.18

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 15.

RECEIPTS.	Wrentham POPULATION 2,414	Acushnet POPULATION 2,387	Groveland POPULATION 2,377	Weston POPULATION 2,342
REVENUE.	\$47,061.44	\$35,211.95	\$44,889.54	\$160,204.23
General,	34,201.53	33,268.88	32,909.62	150,833.78
Taxes,	31,815.44	29,253.58	31,214.82	180,200.80
Property and poll,	29,910.28	27,079.34	29,987.63	118,746.03
Corporation, bank, etc.,	1,905.16	2,174.24	1,227.19	11,454.77
Licenses and permits,	116.50	27.00	42.00	44.00
Fines and forfeits,	91.36	12.79	44.51	44.10
Grants and gifts,	2,178.23	3,975.51	1,601.29	20,544.88
For expenses,	2,178.23	3,975.51	1,601.29	544.88
For outlays,	—	—	—	20,000.00
All other,	—	—	—	—
Commercial,	12,859.91	1,943.07	11,979.92	9,370.45
Special assessments,	75.38	—	314.04	2,790.51
To meet expenses,	75.38	—	314.04	2,790.51
To meet outlays,	—	—	—	—
Privileges,	446.10	—	1,116.34	—
Departmental,	5,685.15	437.96	1,995.85	2,674.64
General government,	360.00	75.87	—	474.40
Protection of persons and property,	88.20	—	212.89	505.24
Health and sanitation,	—	—	—	3.10
Highways,	255.00	10.01	—	458.04
Charities,	3,732.50	100.75	255.59	225.00
Soldiers' benefits,	1,088.00	192.00	1,270.00	192.00
Schools,	69.57	17.50	92.95	560.91
Libraries,	91.88	34.23	19.19	123.00
Recreation,	—	—	17.50	123.35
Unclassified,	—	7.60	127.73	9.60
Public service enterprises,	5,991.32	1,196.35	7,401.65	36.55
Electric light,	—	—	4,549.36	—
Water,	5,991.32	1,196.35	2,852.29	—
All other,	—	—	—	36.55
Cemeteries,	—	69.75	638.75	957.59
Interest,	661.96	239.01	513.29	2,911.16
On sinking funds,	—	—	—	—
On trust and investment funds,	281.00	49.10	—	1,142.62
All other,	380.96	189.91	513.29	1,768.54
NON-REVENUE.	\$14,938.77	\$37,132.19	\$43,810.63	\$137,100.20
Offsets to outlays,	—	2,324.98	5,202.01	250.00
Departmental,	—	839.00	4,800.00	250.00
Public service enterprises,	—	1,485.98	402.01	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	10,000.00	30,108.33	31,000.00	106,327.50
Loans, general purposes,	—	—	6,000.00	75,000.00
Loans, public service enterprises,	—	15,000.00	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	10,000.00	15,000.00	25,000.00	30,000.00
Unpaid warrants or orders, current year,	—	108.33	—	1,327.50
Premiums,	—	—	—	—
Transfers,	547.42	—	—	138.00
From sinking funds,	—	—	—	—
All other,	547.42	—	—	138.00
Refunds,	96.30	8.48	242.23	1,050.93
Agency, trust, and investment,	4,295.05	4,690.40	7,366.39	29,333.77
Taxes and licenses for State,	3,001.36	2,480.00	2,480.00	15,509.24
Taxes for county,	1,293.69	1,798.35	2,152.70	9,964.07
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	412.05	2,733.69	3,860.46
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$47,061.44	\$37,536.93	\$50,091.55	\$160,454.23
Premiums,	—	108.33	—	1,327.50
Municipal indebtedness,	10,000.00	30,000.00	31,000.00	105,000.00
Transfers and refunds,	643.72	8.48	242.23	1,188.93
Agency, trust, and investment,	4,295.05	4,690.40	7,366.39	29,333.77
Total receipts,	\$62,000.21	\$72,344.14	\$88,700.17	\$297,304.43
Balance on hand, including funds,	10,225.95	803.14	8,024.52	33,820.12
GRAND TOTAL,	\$72,226.16	\$73,147.28	\$96,724.69	\$331,124.55

Graded According to Population of 1915 — Continued.

GROUP 15.

PAYMENTS.	Wrentham POPULATION 2,414	Acushnet POPULATION 2,387	Groveland POPULATION 2,377	Weston POPULATION 2,342
Maintenance,	\$37,591.27	\$28,178.56	\$35,125.65	\$92,885.98
<i>Departmental,</i>	<i>\$35,405.49</i>	<i>27,834.32</i>	<i>27,530.95</i>	<i>90,084.62</i>
General government,	2,431.55	2,204.53	2,187.96	5,229.53
Protection of persons and property,	4,215.70	500.17	2,348.25	13,060.04
Health and sanitation,	319.56	463.30	121.50	1,560.19
Highways,	7,289.56	7,368.45	2,620.27	28,006.56
Charities,	6,136.70	1,780.07	2,582.60	1,868.83
Soldiers' benefits,	1,028.00	224.00	1,749.96	192.00
Schools,	12,451.67	14,440.08	14,822.38	32,163.28
Libraries,	1,181.99	421.87	649.89	2,972.80
Recreation,	103.45	—	46.30	4,166.31
Pensions,	—	—	—	—
Unclassified,	237.31	431.85	401.84	865.08
<i>Public service enterprises,</i>	<i>2,185.78</i>	<i>279.65</i>	<i>7,061.55</i>	<i>—</i>
Electric light,	—	—	5,162.24	—
Water,	2,185.78	279.65	1,899.31	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>64.59</i>	<i>533.15</i>	<i>2,801.36</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,314.12	1,323.81	3,566.98	4,263.36
<i>Loans, general purposes,</i>	<i>138.12</i>	<i>1,023.81</i>	<i>866.98</i>	<i>4,263.36</i>
<i>Loans, public service enterprises,</i>	<i>2,176.00</i>	<i>300.00</i>	<i>2,700.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,595.46	18,189.53	20,324.19	67,297.72
<i>Departmental,</i>	<i>1,663.93</i>	<i>—</i>	<i>17,003.37</i>	<i>67,297.72</i>
General government,	—	—	—	54,384.52
Protection of persons and property,	—	—	—	7,428.00
Health and sanitation,	1,263.93	—	—	—
Highways,	400.00	—	17,003.37	5,357.15
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	128.05
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>931.53</i>	<i>18,189.53</i>	<i>3,320.82</i>	<i>—</i>
Electric light,	—	—	926.05	—
Water,	931.53	18,189.53	2,394.77	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,700.00	18,600.00	18,500.00	31,946.42
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,700.00</i>	<i>3,600.00</i>	<i>3,000.00</i>	<i>1,946.42</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>15,500.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	547.42	—	—	138.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>138.00</i>
<i>All other,</i>	<i>547.42</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	96.30	8.48	242.23	1,050.93
Agency, trust, and investment,	4,295.05	4,727.06	7,218.61	29,667.94
<i>Taxes and licenses for State,</i>	<i>3,001.86</i>	<i>2,480.00</i>	<i>2,480.00</i>	<i>15,509.24</i>
<i>Taxes for county,</i>	<i>1,293.69</i>	<i>1,798.35</i>	<i>2,162.70</i>	<i>9,964.07</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>448.71</i>	<i>2,585.91</i>	<i>4,194.63</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$39,905.39	\$29,502.37	\$38,692.63	\$97,149.34
Permanent debt (except from sinking funds),	3,700.00	3,600.00	3,000.00	1,946.42
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,595.46	18,189.53	20,324.19	67,297.72
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	15,000.00	15,500.00	30,000.00
Transfers (except to sinking funds) and	—	—	—	—
<i>refunds,</i>	<i>643.72</i>	<i>8.48</i>	<i>242.23</i>	<i>1,188.93</i>
Agency, trust, and investment,	4,295.05	4,727.06	7,218.61	29,667.94
Total payments,	\$61,139.62	\$71,027.44	\$84,977.66	\$227,250.35
Balance on hand, including funds,	11,086.54	2,119.84	11,747.03	103,874.20
GRAND TOTAL,	\$72,226.16	\$73,147.28	\$96,724.69	\$331,124.55

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	Groton POPULATION 2,333	Wilmington POPULATION 2,330	Hull POPULATION 2,290	Shirley POPULATION 2,251
REVENUE.	\$63,476.18	\$62,095.86	\$237,105.18	\$32,487.76
General,	50,532.94	47,630.54	179,452.06	29,975.60
<i>Taxes,</i>	<i>49,997.13</i>	<i>46,192.84</i>	<i>164,607.80</i>	<i>27,886.48</i>
Property and poll,	45,748.25	39,563.18	150,370.54	22,706.88
Corporation, bank, etc.,	4,248.88	5,629.66	14,137.26	5,179.60
<i>Licenses and permits,</i>	<i>206.00</i>	<i>194.00</i>	<i>13,963.00</i>	<i>115.50</i>
<i>Fines and forfeits,</i>	<i>40.96</i>	<i>—</i>	<i>855.23</i>	<i>47.77</i>
<i>Grants and gifts,</i>	<i>288.85</i>	<i>2,243.70</i>	<i>136.03</i>	<i>1,925.85</i>
For expenses,	288.85	2,243.70	136.03	1,925.85
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	12,943.24	14,465.32	57,653.12	2,512.16
<i>Special assessments,</i>	<i>—</i>	<i>791.55</i>	<i>—</i>	<i>137.05</i>
To meet expenses,	—	791.55	—	137.05
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>2,638.38</i>	<i>1,238.76</i>	<i>205.97</i>
<i>Departmental,</i>	<i>5,321.40</i>	<i>9,376.78</i>	<i>666.94</i>	<i>906.43</i>
General government,	918.15	.50	36.00	107.25
Protection of persons and property,	500.39	1,901.58	89.00	32.13
Health and sanitation,	—	27.00	—	—
Highways,	236.30	627.88	169.07	14.00
Charities,	2,510.76	5,725.54	182.87	156.19
Soldiers' benefits,	926.00	546.00	140.00	342.00
Schools,	99.76	493.52	—	254.86
Libraries,	75.24	46.17	35.00	—
Recreation,	—	—	5.00	—
Unclassified,	54.80	7.59	—	—
<i>Public service enterprises,</i>	<i>6,557.98</i>	<i>—</i>	<i>50,431.93</i>	<i>—</i>
Electric light,	6,455.78	—	50,431.93	—
Water,	—	—	—	—
All other,	102.20	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>190.60</i>	<i>176.63</i>	<i>293.84</i>
<i>Interest,</i>	<i>1,063.86</i>	<i>1,409.01</i>	<i>5,148.86</i>	<i>968.87</i>
On sinking funds,	—	—	1,796.39	—
On trust and investment funds,	595.00	339.28	—	561.94
All other,	468.86	1,069.73	3,352.47	406.93
NON-REVENUE.	\$81,484.92	\$46,468.61	\$296,345.58	\$10,788.94
Offsets to outlays,	1,064.00	4,094.05	416.25	—
<i>Departmental,</i>	<i>—</i>	<i>4,094.05</i>	<i>416.25</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>1,064.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	67,600.00	35,900.00	209,701.90	6,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>45,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>67,600.00</i>	<i>35,900.00</i>	<i>164,500.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>201.90</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	253.62	35,052.00	133.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,500.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>253.62</i>	<i>14,552.00</i>	<i>133.00</i>
Refunds,	1.06	27.85	46.40	1.00
Agency, trust, and investment,	12,919.86	6,193.09	51,129.03	4,654.94
<i>Taxes and licenses for State,</i>	<i>7,846.36</i>	<i>3,600.00</i>	<i>17,750.00</i>	<i>2,640.00</i>
<i>Taxes for county,</i>	<i>5,059.48</i>	<i>2,523.23</i>	<i>9,650.89</i>	<i>1,703.70</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>14.02</i>	<i>269.86</i>	<i>23,748.14</i>	<i>311.24</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$64,540.18	\$66,189.91	\$237,521.43	\$32,487.76
Premiums,	—	—	201.90	—
Municipal indebtedness,	67,600.00	35,900.00	209,500.00	6,000.00
Transfers and refunds,	1.06	281.47	35,098.40	134.00
Agency, trust, and investment,	12,919.86	6,193.09	51,129.03	4,654.94
Total receipts,	\$144,961.10	\$108,564.47	\$533,450.76	\$43,276.70
<i>Balance on hand, including funds,</i>	<i>6,142.02</i>	<i>6,150.52</i>	<i>44,639.05</i>	<i>5,084.18</i>
GRAND TOTAL,	\$151,103.12	\$114,714.99	\$578,089.81	\$48,360.88

Graded According to Population of 1915 — Continued.

GROUP 16.

PAYMENTS.	Groton POPULATION 2,333	Wilmington POPULATION 2,330	Hull POPULATION 2,290	Shirley POPULATION 2,251
Maintenance,	\$53,351.61	\$51,497.41	\$160,272.18	\$26,165.24
<i>Departmental,</i>	<i>46,313.83</i>	<i>50,880.11</i>	<i>123,082.84</i>	<i>26,938.33</i>
General government,	3,720.90	3,849.60	13,621.47	2,202.39
Protection of persons and property,	7,007.50	5,948.47	31,523.92	4,066.60
Health and sanitation,	591.49	353.76	14,131.36	655.22
Highways,	7,290.84	12,331.24	27,162.42	5,831.69
Charities,	4,031.78	7,424.13	4,540.48	2,160.75
Soldiers' benefits,	891.00	434.00	610.50	480.00
Schools,	19,078.38	19,225.62	25,140.52	9,522.60
Libraries,	1,962.42	566.97	1,544.48	568.83
Recreation,	962.78	216.97	3,721.25	206.75
Pensions,	—	—	—	—
Unclassified,	776.74	529.35	1,086.44	243.50
<i>Public service enterprises,</i>	<i>6,955.78</i>	<i>—</i>	<i>36,338.22</i>	<i>—</i>
Electric light,	6,955.78	—	36,328.22	—
Water,	—	—	—	—
All other,	—	—	10.00	—
<i>Cemeteries,</i>	<i>82.00</i>	<i>617.30</i>	<i>851.12</i>	<i>226.91</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,653.66	2,830.88	16,421.25	196.87
<i>Loans, general purposes,</i>	<i>2,421.14</i>	<i>2,830.88</i>	<i>14,830.67</i>	<i>196.87</i>
<i>Loans, public service enterprises,</i>	<i>232.62</i>	<i>—</i>	<i>1,590.58</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,540.75	7,093.16	61,739.96	2,487.12
<i>Departmental,</i>	<i>2,665.61</i>	<i>7,093.16</i>	<i>66,183.00</i>	<i>2,487.12</i>
General government,	—	—	—	—
Protection of persons and property,	—	11.91	4,900.00	75.00
Health and sanitation,	—	—	217.50	—
Highways,	—	6,260.61	29,294.23	2,378.49
Charities,	—	—	—	—
Schools,	2,665.51	820.64	14,404.27	—
Libraries,	—	—	—	—
Recreation,	—	—	7,367.00	33.63
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,875.24</i>	<i>—</i>	<i>5,556.96</i>	<i>—</i>
Electric light,	2,875.24	—	5,556.96	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	69,300.00	39,970.00	208,083.05	7,100.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,500.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,800.00</i>	<i>3,070.00</i>	<i>20,983.05</i>	<i>1,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>63,500.00</i>	<i>36,900.00</i>	<i>166,600.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	253.62	35,052.00	133.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>14,500.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>253.62</i>	<i>20,552.00</i>	<i>133.00</i>
Refunds,	1.06	27.85	46.40	1.00
Agency, trust, and investment,	12,919.86	6,159.57	40,344.80	4,688.82
<i>Taxes and licenses for State,</i>	<i>7,846.36</i>	<i>3,600.00</i>	<i>17,750.00</i>	<i>2,640.00</i>
<i>Taxes for county,</i>	<i>5,059.48</i>	<i>2,323.23</i>	<i>9,630.89</i>	<i>1,703.70</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>14.02</i>	<i>236.34</i>	<i>12,963.91</i>	<i>345.12</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$56,005.27	\$54,328.29	\$176,693.43	\$26,362.11
Permanent debt (except from sinking funds),	5,800.00	3,070.00	20,983.05	1,100.00
Sinking fund requirements from revenue,	—	—	14,500.00	—
Outlays,	5,540.75	7,093.16	61,739.96	2,487.12
Permanent debt from sinking funds,	—	—	20,500.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	63,500.00	36,900.00	166,600.00	6,000.00
Transfers (except to sinking funds) and refunds,	1.06	281.47	20,598.40	134.00
Agency, trust, and investment,	12,919.86	6,159.57	40,344.80	4,688.82
Total payments,	\$143,766.94	\$107,832.49	\$521,959.64	\$40,772.05
Balance on hand, including funds,	7,336.18	6,882.50	56,180.17	7,588.83
GRAND TOTAL,	\$151,103.12	\$114,714.99	\$578,089.81	\$48,360.88

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 17.

RECEIPTS.	Rehoboth POPULATION 2,228	Charlton POPULATION 2,213	Douglas POPULATION 2,179	Harwich POPULATION 2,179
REVENUE.	\$23,393.22	\$29,796.35	\$34,559.49	\$36,185.47
General,	20,232.37	25,888.05	27,724.85	29,761.20
<i>Taxes,</i>	18,043.67	21,814.19	22,011.73	27,204.63
Property and poll,	16,825.12	19,149.85	19,038.41	26,637.84
Corporation, bank, etc.,	1,218.55	2,664.34	2,973.32	566.79
<i>Licenses and permits,</i>	8.00	986.00	3,099.75	124.00
<i>Fines and forfeits,</i>	10.00	71.00	174.83	181.00
<i>Grants and gifts,</i>	2,170.70	3,016.86	2,438.54	2,251.57
For expenses,	2,170.70	3,016.86	2,338.54	2,195.57
For outlays,	—	—	100.00	56.00
<i>All other,</i>	—	—	—	—
Commercial,	3,160.85	3,908.30	6,834.64	6,424.27
<i>Special assessments,</i>	185.64	—	—	48.90
To meet expenses,	185.64	—	—	48.90
To meet outlays,	—	—	—	—
<i>Privileges,</i>	994.15	1,554.94	—	—
<i>Departmental,</i>	1,108.69	1,447.18	1,295.10	4,067.72
General government,	17.10	19.00	6.00	576.50
Protection of persons and property,	4.84	—	—	237.72
Health and sanitation,	—	—	31.25	—
Highways,	1.50	2.00	23.49	52.80
Charities,	133.00	386.41	1,842.48	931.18
Soldiers' benefits,	484.00	820.00	608.00	1,271.00
Schools,	461.25	217.37	327.87	560.50
Libraries,	—	2.40	21.01	358.02
Recreation,	—	—	—	80.00
Unclassified,	7.00	—	175.00	—
<i>Public service enterprises,</i>	—	—	3,275.74	1,275.00
Electric light,	—	—	—	—
Water,	—	—	3,275.74	—
All other,	—	—	—	1,275.00
<i>Cemeteries,</i>	195.00	229.75	4.00	—
<i>Interest,</i>	677.37	676.43	619.80	1,032.65
On sinking funds,	—	—	—	—
On trust and investment funds,	150.00	335.16	473.48	493.01
All other,	527.37	341.27	146.32	539.64
NON-REVENUE.	\$9,609.45	\$28,167.13	\$21,258.52	\$47,100.05
Offsets to outlays,	—	—	36.00	3.00
<i>Departmental,</i>	—	—	—	3.00
<i>Public service enterprises,</i>	—	—	36.00	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	5,000.00	23,000.00	4,000.00	36,000.00
<i>Loans, general purposes,</i>	—	—	—	3,300.00
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	5,000.00	23,000.00	4,000.00	32,700.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	150.00	—	420.59	503.53
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	150.00	—	420.59	503.53
Refunds,	9.50	11.81	179.12	348.80
Agency, trust, and investment,	4,449.95	5,155.32	16,622.81	10,244.72
<i>Taxes and licenses for State,</i>	2,080.00	3,045.00	3,960.25	6,328.92
<i>Taxes for county,</i>	1,508.29	1,611.00	1,645.00	2,178.28
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	861.66	599.32	11,017.56	1,554.52
<i>All other,</i>	—	—	—	183.00
RECAPITULATION.				
Revenue and offsets to outlays,	\$23,393.22	\$29,796.35	\$34,595.49	\$36,188.47
Premiums,	—	—	—	—
Municipal indebtedness,	5,000.00	23,000.00	4,000.00	36,000.00
Transfers and refunds,	159.50	11.81	599.71	852.33
Agency, trust, and investment,	4,449.95	5,155.32	16,622.81	10,244.72
Total receipts,	\$33,002.67	\$57,963.48	\$55,818.01	\$83,285.52
Balance on hand, including funds,	3,299.82	6,029.12	6,568.16	918.49
GRAND TOTAL,	\$36,302.49	\$63,992.60	\$62,386.16	\$84,204.01

¹ Includes \$75 from administration of trust funds. See "Unclassified."

Graded According to Population of 1915 — Continued.

GROUP 17.

PAYMENTS.	Rehoboth POPULATION 2,228	Charlton POPULATION 2,213	Douglas POPULATION 2,179	Harwich POPULATION 2,179
Maintenance,	\$22,473.53	\$28,677.27	\$30,054.55	\$34,315.27
<i>Departmental,</i>	<i>22,278.53</i>	<i>28,385.97</i>	<i>28,382.05</i>	<i>34,080.79</i>
General government,	1,320.32	1,881.00	1,723.16	4,528.36
Protection of persons and property,	1,007.30	507.94	984.39	2,009.48
Health and sanitation,	522.20	1,398.95	435.92	890.35
Highways,	5,784.72	7,935.06	5,300.47	6,983.85
Charities,	3,232.14	2,934.56	5,056.61	4,861.50
Soldiers' benefits,	542.50	1,278.00	1,053.98	1,160.00
Schools,	9,652.03	12,024.90	12,538.73	12,700.41
Libraries,	28.66	252.11	971.54	479.45
Recreation,	—	—	3.00	54.10
Pensions,	—	—	—	—
Unclassified,	188.66	173.45	314.25	413.29
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,581.50</i>	<i>234.48</i>
Electric light,	—	—	—	—
Water,	—	—	1,581.50	—
All other,	—	—	—	234.48
<i>Cemeteries,</i>	<i>195.00</i>	<i>291.30</i>	<i>16.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>75.00</i>	<i>—</i>
Interest,	123.06	752.32	1,545.64	1,055.85
<i>Loans, general purposes,</i>	<i>123.06</i>	<i>752.32</i>	<i>65.64</i>	<i>1,055.85</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,480.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,622.85	505.00	1,629.55	3,865.67
<i>Departmental,</i>	<i>3,622.85</i>	<i>505.00</i>	<i>1,504.10</i>	<i>3,865.67</i>
General government,	—	—	—	300.00
Protection of persons and property,	—	—	—	421.00
Health and sanitation,	—	—	—	—
Highways,	3,622.85	505.00	1,504.10	3,144.67
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>125.45</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	125.45	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	23,500.00	6,000.00	32,460.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>4,460.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>23,500.00</i>	<i>4,000.00</i>	<i>28,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	150.00	—	420.59	503.53
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>150.00</i>	<i>—</i>	<i>420.59</i>	<i>503.53</i>
Refunds,	9.50	11.81	179.12	348.80
Agency, trust, and investment,	4,449.95	5,185.75	16,634.56	10,234.20
<i>Taxes and licenses for State,</i>	<i>2,080.00</i>	<i>3,045.00</i>	<i>3,960.00</i>	<i>6,328.92</i>
<i>Taxes for county,</i>	<i>1,508.29</i>	<i>1,511.00</i>	<i>1,645.00</i>	<i>2,178.28</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>861.66</i>	<i>629.75</i>	<i>11,029.56</i>	<i>1,544.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>183.00</i>
RECAPITULATION.				
Maintenance and interest,	\$22,596.59	\$29,429.59	\$31,600.19	\$35,371.12
Permanent debt (except from sinking funds),	—	—	2,000.00	4,460.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,622.85	505.00	1,629.55	3,865.67
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	23,500.00	4,000.00	28,000.00
Transfers (except to sinking funds) and refunds,	159.50	11.81	599.71	852.33
Agency, trust, and investment,	4,449.95	5,185.75	16,634.56	10,234.20
Total payments,	\$35,828.89	\$58,632.15	\$56,464.01	\$82,783.32
<i>Balance on hand, including funds,</i>	<i>473.60</i>	<i>5,360.45</i>	<i>5,922.15</i>	<i>1,420.69</i>
GRAND TOTAL,	\$36,302.49	\$63,992.60	\$62,386.16	\$84,204.01

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 18.

RECEIPTS.	Avon POPULATION 2,164	Acton POPULATION 2,151	Williamsburg POPULATION 2,118	Merrimac POPULATION 2,101
REVENUE.	\$35,605.16	\$49,335.99	\$35,315.73	\$64,303.37
General,	27,305.47	43,585.74	27,580.12	36,628.91
<i>Taxes,</i>	<i>24,987.70</i>	<i>42,485.02</i>	<i>28,806.80</i>	<i>34,984.02</i>
Property and poll,	23,835.99	35,861.19	21,831.92	32,287.52
Corporation, bank, etc.,	1,151.71	6,623.83	1,974.88	2,696.50
<i>Licenses and permits,</i>	<i>97.50</i>	<i>6.00</i>	<i>646.75</i>	<i>43.00</i>
<i>Fines and forfeits,</i>	<i>106.56</i>	<i>24.32</i>	<i>90.00</i>	<i>43.60</i>
<i>Grants and gifts,</i>	<i>2,113.71</i>	<i>1,070.40</i>	<i>3,036.57</i>	<i>1,558.39</i>
For expenses,	2,113.71	1,070.40	3,036.57	1,558.39
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,299.69	5,750.25	7,735.61	27,674.46
<i>Special assessments,</i>	<i>51.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	51.43	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>862.96</i>	<i>246.86</i>	<i>630.85</i>	<i>467.90</i>
<i>Departmental,</i>	<i>1,560.03</i>	<i>4,316.48</i>	<i>2,021.47</i>	<i>3,483.65</i>
General government,	—	105.50	8.00	769.50
Protection of persons and property,	144.08	999.26	—	509.05
Health and sanitation,	—	12.55	—	8.14
Highways,	8.60	37.50	7.26	—
Charities,	405.15	2,179.02	276.32	643.98
Soldiers' benefits,	934.00	740.00	568.00	994.00
Schools,	55.00	213.05	1,159.89	526.00
Libraries,	13.20	29.60	—	32.98
Recreation,	—	—	—	—
Unclassified,	—	—	2.00	—
<i>Public service enterprises,</i>	<i>5,020.96</i>	<i>—</i>	<i>3,200.77</i>	<i>22,794.57</i>
Electric light,	—	—	—	16,270.89
Water,	5,020.96	—	3,200.77	6,523.68
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>487.24</i>	<i>—</i>	<i>401.22</i>
<i>Interest,</i>	<i>804.31</i>	<i>699.67</i>	<i>1,382.52</i>	<i>527.12</i>
On sinking funds,	—	—	571.61	—
On trust and investment funds,	24.04	351.70	901.80	68.76
All other,	780.27	347.97	409.11	458.36
NON-REVENUE.	\$32,238.58	\$41,773.86	\$32,501.80	\$24,612.93
Offsets to outlays,	2,890.00	3,698.31	—	165.57
<i>Departmental,</i>	<i>2,890.00</i>	<i>3,698.31</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>165.57</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	26,000.00	28,000.00	25,000.00	16,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>26,000.00</i>	<i>28,000.00</i>	<i>25,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3.86	352.99	1,000.00	2,529.29
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	3.86	352.99	1,000.00	2,529.29
Refunds,	275.43	247.79	90.65	8.00
Agency, trust, and investment,	3,069.29	9,474.77	6,411.15	5,910.12
<i>Taxes and licenses for State,</i>	<i>2,080.00</i>	<i>4,400.00</i>	<i>2,600.25</i>	<i>3,197.66</i>
<i>Taxes for county,</i>	<i>989.29</i>	<i>2,839.50</i>	<i>3,292.21</i>	<i>2,222.14</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>2,235.27</i>	<i>518.69</i>	<i>490.32</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$38,495.16	\$53,034.30	\$35,315.73	\$64,468.94
Premiums,	—	—	—	—
Municipal indebtedness,	26,000.00	28,000.00	25,000.00	16,000.00
Transfers and refunds,	279.29	600.78	1,090.65	2,537.29
Agency, trust, and investment,	3,069.29	9,474.77	6,411.15	5,910.12
Total receipts,	\$67,843.74	\$91,109.85	\$67,817.53	\$88,916.35
<i>Balance on hand, including funds,</i>	<i>3,246.91</i>	<i>608.70</i>	<i>5,772.85</i>	<i>13,142.17</i>
GRAND TOTAL,	\$71,090.65	\$91,718.55	\$73,590.38	\$102,058.52

Graded According to Population of 1915 — Continued.

GROUP 18.

PAYMENTS.	Avon POPULATION 2,164	Acton POPULATION 2,151	Williamsburg POPULATION 2,118	Merrimac POPULATION 2,101
Maintenance,	\$27,768.16	\$46,886.16	\$27,755.82	\$46,462.15
<i>Departmental,</i>	<i>24,520.25</i>	<i>45,899.81</i>	<i>26,242.25</i>	<i>29,579.97</i>
General government,	1,665.85	2,558.90	1,380.53	2,884.78
Protection of persons and property,	1,979.51	5,731.31	1,159.43	4,800.45
Health and sanitation,	578.42	822.96	278.25	507.96
Highways,	4,351.69	9,725.64	5,607.59	2,561.32
Charities,	2,040.14	4,908.92	2,702.80	3,880.53
Soldiers' benefits,	1,015.50	686.00	498.00	1,295.89
Schools,	11,980.99	19,674.72	14,097.27	12,269.47
Libraries,	517.75	960.31	237.68	497.28
Recreation,	—	8.45	—	40.00
Pensions,	—	—	—	—
Unclassified,	390.40	822.60	280.70	842.29
<i>Public service enterprises,</i>	<i>3,247.91</i>	<i>—</i>	<i>1,513.57</i>	<i>16,227.23</i>
Electric light,	—	—	—	11,785.77
Water,	3,247.91	—	1,513.57	4,441.46
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>986.36</i>	<i>—</i>	<i>654.95</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,614.79	533.90	3,299.50	3,235.33
<i>Loans, general purposes,</i>	<i>914.79</i>	<i>533.90</i>	<i>1,299.50</i>	<i>361.33</i>
<i>Loans, public service enterprises,</i>	<i>700.00</i>	<i>—</i>	<i>2,000.00</i>	<i>2,874.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,844.83	3,704.55	248.22	21,989.33
<i>Departmental,</i>	<i>421.18</i>	<i>3,204.55</i>	<i>248.22</i>	<i>17,259.21</i>
General government,	—	—	—	—
Protection of persons and property,	231.18	85.00	—	1,347.00
Health and sanitation,	—	—	—	—
Highways,	190.00	2,839.62	248.22	9,553.68
Charities,	—	—	—	—
Schools,	—	279.93	—	6,358.53
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,423.65</i>	<i>—</i>	<i>—</i>	<i>4,730.12</i>
Electric light,	—	—	—	820.54
Water,	1,423.65	—	—	3,909.58
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	35,200.00	28,000.00	25,950.00	17,450.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>18,200.00</i>	<i>—</i>	<i>950.00</i>	<i>7,450.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>27,000.00</i>	<i>28,000.00</i>	<i>25,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3.86	352.99	1,000.00	2,529.29
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>All other,</i>	<i>3.86</i>	<i>352.99</i>	<i>—</i>	<i>2,529.29</i>
Refunds,	275.43	247.79	90.65	8.00
Agency, trust, and investment,	3,093.33	9,460.73	7,982.76	5,938.88
<i>Taxes and licenses for State,</i>	<i>2,080.00</i>	<i>4,400.00</i>	<i>2,600.25</i>	<i>3,197.66</i>
<i>Taxes for county,</i>	<i>989.29</i>	<i>2,839.50</i>	<i>3,292.21</i>	<i>2,222.14</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>24.04</i>	<i>2,221.23</i>	<i>2,090.30</i>	<i>519.08</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$29,382.95	\$47,420.06	\$31,055.32	\$49,697.48
Permanent debt (except from sinking funds),	18,200.00	—	950.00	7,450.00
Sinking fund requirements from revenue,	—	—	1,000.00	—
Outlays,	1,844.83	3,704.55	248.22	21,989.33
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	27,000.00	28,000.00	25,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	279.29	600.78	90.65	2,537.29
Agency, trust, and investment,	3,093.33	9,460.73	7,982.76	5,938.88
Total payments,	\$69,800.40	\$89,186.12	\$66,326.95	\$97,612.98
<i>Balance on hand, including funds,</i>	<i>1,290.25</i>	<i>2,532.43</i>	<i>7,263.43</i>	<i>4,445.54</i>
GRAND TOTAL,	\$71,090.65	\$91,718.55	\$73,590.38	\$102,058.52

1 Includes \$3,000 paid from reimbursements from County for highway construction.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 19.

RECEIPTS.	Belchertown POPULATION 2,062	Ashburnham POPULATION 2,059	Brookfield POPULATION 2,059	Georgetown POPULATION 2,058
REVENUE.	\$38,456.60	\$48,277.62	\$43,090.91	\$32,141.26
General,	31,769.53	30,208.39	34,858.56	18,231.74
<i>Taxes,</i>	<i>27,605.94</i>	<i>28,452.47</i>	<i>31,324.15</i>	<i>16,797.37</i>
Property and poll,	26,678.27	24,144.91	29,994.05	15,646.48
Corporation, bank, etc.,	827.67	4,307.56	1,330.10	1,150.89
<i>Licenses and permits,</i>	<i>1,197.25</i>	<i>54.50</i>	<i>1,503.75</i>	<i>16.00</i>
<i>Fines and forfeits,</i>	<i>262.00</i>	<i>86.44</i>	<i>113.42</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,793.34</i>	<i>1,614.98</i>	<i>1,917.24</i>	<i>1,418.37</i>
For expenses,	2,793.34	1,614.98	1,790.24	1,343.37
For outlays,	—	—	127.00	75.00
All other,	11.00	—	—	—
Commercial,	6,687.07	18,069.23	8,232.35	13,909.52
<i>Special assessments,</i>	<i>—</i>	<i>171.25</i>	<i>—</i>	<i>915.36</i>
To meet expenses,	—	171.25	—	915.36
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>161.73</i>	<i>1,048.17</i>
<i>Departmental,</i>	<i>5,268.60</i>	<i>5,097.35</i>	<i>4,152.19</i>	<i>5,340.88</i>
General government,	138.75	732.75	341.65	311.74
Protection of persons and property,	73.76	340.45	—	38.41
Health and sanitation,	60.00	—	10.71	1.42
Highways,	—	102.46	260.55	151.83
Charities,	2,184.34	3,283.29	1,713.40	1,177.98
Soldiers' benefits,	1,995.00	632.00	1,312.00	2,738.00
Schools,	816.75	2.40	373.80	893.25
Libraries,	—	—	60.08	28.25
Recreation,	—	—	—	—
Unclassified,	—	4.00	80.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>11,500.61</i>	<i>2,645.78</i>	<i>5,792.20</i>
Electric light,	—	7,592.49	—	5,792.20
Water,	—	3,878.77	2,645.78	—
All other,	—	29.35	—	—
<i>Cemeteries,</i>	<i>227.87</i>	<i>215.50</i>	<i>417.50</i>	<i>—</i>
<i>Interest,</i>	<i>1,190.60</i>	<i>1,084.52</i>	<i>855.15</i>	<i>812.91</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	987.62	603.38	461.25	732.06
All other,	202.98	481.14	393.90	80.85
NON-REVENUE.	\$36,089.90	\$32,021.24	\$27,073.72	\$9,021.95
Offsets to outlays,	8,179.04	—	—	1,885.81
<i>Departmental,</i>	<i>8,179.04</i>	<i>—</i>	<i>—</i>	<i>1,732.10</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>163.71</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	22,000.00	26,200.00	21,500.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,200.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>22,000.00</i>	<i>25,000.00</i>	<i>20,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	136.00	361.24	30.00	1,257.31
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	136.00	361.24	30.00	1,257.31
Refunds,	122.47	20.90	.83	29.56
Agency, trust, and investment,	5,652.39	5,439.10	5,542.89	5,849.27
<i>Taxes and licenses for State,</i>	<i>2,307.75</i>	<i>2,640.00</i>	<i>3,220.25</i>	<i>2,738.08</i>
<i>Taxes for county,</i>	<i>2,633.77</i>	<i>1,467.00</i>	<i>1,511.00</i>	<i>2,033.25</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>360.87</i>	<i>1,332.10</i>	<i>811.64</i>	<i>977.94</i>
All other,	350.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$46,635.64	\$48,277.62	\$43,090.91	\$34,027.07
Premiums,	—	—	—	—
Municipal indebtedness,	22,000.00	26,200.00	21,500.00	—
Transfers and refunds,	258.47	382.14	30.83	1,286.87
Agency, trust, and investment,	5,652.39	5,439.10	5,542.89	5,849.27
Total receipts,	\$74,546.50	\$80,298.86	\$70,164.63	\$41,163.21
Balance on hand, including funds,	4,658.15	3,499.24	2,192.12	10,538.80
GRAND TOTAL,	\$79,204.65	\$83,798.10	\$72,356.75	\$51,702.01

Graded According to Population of 1915 — Continued.

GROUP 19.

PAYMENTS.	Belchertown POPULATION 2,062	Ashburnham POPULATION 2,059	Brookfield POPULATION 2,059	Georgetown POPULATION 2,058
Maintenance,	\$29,070.61	\$38,678.12	\$35,504.02	\$27,725.20
<i>Departmental,</i>	<i>28,695.11</i>	<i>29,663.93</i>	<i>33,558.68</i>	<i>22,541.38</i>
General government,	2,745.71	2,176.38	2,595.19	1,879.31
Protection of persons and property,	806.30	4,301.23	1,612.71	3,383.73
Health and sanitation,	639.77	738.07	445.30	110.74
Highways,	4,930.91	5,059.54	5,601.00	2,312.74
Charities,	5,022.07	4,954.13	5,876.04	2,347.44
Soldiers' benefits,	1,720.00	762.72	1,309.95	3,053.46
Schools,	11,835.84	10,339.81	13,870.48	8,168.87
Libraries,	535.76	888.55	1,611.67	1,026.66
Recreation,	5.00	92.25	53.43	—
Pensions,	—	—	—	—
Unclassified,	453.75	351.25	382.91	258.43
<i>Public service enterprises,</i>	<i>—</i>	<i>8,639.01</i>	<i>1,623.25</i>	<i>5,183.82</i>
Electric light,	—	5,624.95	—	5,183.82
Water,	—	3,014.06	1,623.25	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>375.50</i>	<i>375.18</i>	<i>522.09</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	430.70	1,415.43	1,808.52	630.00
<i>Loans, general purposes,</i>	<i>430.70</i>	<i>470.25</i>	<i>1,168.52</i>	<i>630.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>945.18</i>	<i>640.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	8,697.32	1,712.54	1,973.16	6,288.82
<i>Departmental,</i>	<i>8,697.32</i>	<i>—</i>	<i>1,777.47</i>	<i>4,628.06</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	1,263.87	—
Health and sanitation,	—	—	—	—
Highways,	8,697.32	—	—	4,628.06
Charities,	—	—	—	—
Schools,	—	—	513.60	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,712.54</i>	<i>—</i>	<i>1,660.76</i>
Electric light,	—	500.00	—	1,660.76
Water,	—	1,212.54	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>195.69</i>	<i>—</i>
Municipal indebtedness,	31,729.87	29,250.00	23,525.83	1,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>4,250.00</i>	<i>2,500.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>31,000.00</i>	<i>25,000.00</i>	<i>21,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>229.87</i>	<i>—</i>	<i>25.83</i>	<i>—</i>
Transfers,	136.00	361.24	30.00	1,257.31
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>136.00</i>	<i>361.24</i>	<i>30.00</i>	<i>1,257.31</i>
Refunds,	122.47	20.90	.83	29.56
Agency, trust, and investment,	5,724.51	5,731.24	5,542.89	5,836.33
<i>Taxes and licenses for State,</i>	<i>2,307.75</i>	<i>2,640.00</i>	<i>3,220.25</i>	<i>2,788.08</i>
<i>Taxes for county,</i>	<i>2,633.77</i>	<i>1,467.00</i>	<i>1,511.00</i>	<i>2,083.25</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>452.99</i>	<i>1,624.24</i>	<i>811.64</i>	<i>965.00</i>
<i>All other,</i>	<i>550.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$29,501.31	\$40,093.55	\$37,312.54	\$28,405.20
Permanent debt (except from sinking funds),	500.00	4,250.00	2,500.00	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	8,697.32	1,712.54	1,973.16	6,288.82
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	31,229.87	25,000.00	21,025.83	—
Transfers (except to sinking funds) and refunds,	258.47	382.14	30.83	1,286.87
Agency, trust, and investment,	5,724.51	5,731.24	5,542.89	5,836.33
Total payments,	\$75,911.48	\$77,169.47	\$68,385.25	\$42,817.22
<i>Balance on hand, including funds,</i>	<i>3,293.17</i>	<i>6,628.63</i>	<i>3,971.50</i>	<i>8,884.79</i>
GRAND TOTAL,	\$79,204.65	\$83,798.10	\$72,356.75	\$51,702.01

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 20.

RECEIPTS.	Upton POPULATION 2,036	Wayland POPULATION 2,033	Ashland POPULATION 2,005	Bellingham POPULATION 1,953
REVENUE.	\$29,777.44	\$56,579.90	\$44,734.09	\$26,999.76
General,	24,220.87	47,151.94	36,626.46	23,132.04
<i>Taxes,</i>	<i>22,099.42</i>	<i>46,163.18</i>	<i>33,909.34</i>	<i>20,806.36</i>
Property and poll,	21,447.79	42,261.92	31,835.60	18,506.83
Corporation, bank, etc.,	651.63	3,891.26	2,073.74	2,299.53
<i>Licenses and permits,</i>	<i>57.00</i>	<i>12.00</i>	<i>78.00</i>	<i>6.00</i>
<i>Fines and forfeits,</i>	<i>20.00</i>	<i>11.30</i>	<i>21.60</i>	<i>140.00</i>
<i>Grants and gifts,</i>	<i>2,044.45</i>	<i>975.46</i>	<i>2,617.52</i>	<i>2,179.68</i>
For expenses,	2,044.45	975.46	2,617.52	2,157.03
For outlays,	—	—	—	22.65
All other,	—	—	—	—
Commercial,	5,556.57	9,427.96	8,107.63	3,867.72
<i>Special assessments,</i>	<i>—</i>	<i>622.10</i>	<i>73.25</i>	<i>—</i>
To meet expenses,	—	622.10	73.25	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>86.72</i>	<i>850.68</i>	<i>778.12</i>	<i>363.45</i>
<i>Departmental,</i>	<i>4,764.01</i>	<i>2,441.77</i>	<i>2,303.41</i>	<i>3,162.81</i>
General government,	400.50	119.40	427.76	44.30
Protection of persons and property,	20.28	642.26	123.26	51.10
Health and sanitation,	—	—	—	—
Highways,	—	—	12.67	—
Charities,	2,047.01	141.85	242.04	2,458.23
Soldiers' benefits,	1,920.00	812.00	1,118.00	512.00
Schools,	361.71	695.47	255.90	96.68
Libraries,	3.51	30.79	64.00	.50
Recreation,	—	—	—	—
Unclassified,	11.00	—	59.78	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,281.57</i>	<i>3,477.49</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	2,268.87	3,477.49	—
All other,	—	12.70	—	—
<i>Cemeteries,</i>	<i>523.65</i>	<i>212.59</i>	<i>562.68</i>	<i>97.25</i>
<i>Interest,</i>	<i>182.19</i>	<i>3,019.25</i>	<i>912.68</i>	<i>244.21</i>
On sinking funds,	—	1,425.41	—	—
On trust and investment funds,	102.42	641.27	—	—
All other,	79.77	952.57	912.68	244.21
NON-REVENUE.	\$16,124.50	\$79,493.04	\$22,372.63	\$24,228.43
Offsets to outlays,	—	2,691.14	7,378.53	2,447.90
<i>Departmental,</i>	<i>—</i>	<i>2,691.14</i>	<i>7,350.00</i>	<i>2,447.90</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>28.53</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,008.68	65,000.00	10,000.00	18,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>12,000.00</i>	<i>55,000.00</i>	<i>10,000.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>8.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	187.92	1,408.80	52.29	190.80
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	187.92	1,408.80	52.29	190.80
Refunds,	25.00	75.44	10.00	425.16
Agency, trust, and investment,	3,902.90	10,317.66	4,931.81	3,164.57
<i>Taxes and licenses for State,</i>	<i>2,400.00</i>	<i>5,280.00</i>	<i>2,560.00</i>	<i>2,000.00</i>
<i>Taxes for county,</i>	<i>1,333.00</i>	<i>3,407.40</i>	<i>1,652.08</i>	<i>951.25</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>169.90</i>	<i>1,630.26</i>	<i>719.73</i>	<i>213.32</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$29,777.44	\$59,271.04	\$52,112.62	\$29,447.66
Premiums,	8.68	—	—	—
Municipal indebtedness,	12,000.00	65,000.00	10,000.00	18,000.00
Transfers and refunds,	212.92	1,484.24	62.29	615.96
Agency, trust, and investment,	3,902.90	10,317.66	4,931.81	3,164.57
Total receipts,	\$45,901.94	\$136,072.94	\$67,106.72	\$51,228.19
<i>Balance on hand, including funds,</i>	<i>2,723.75</i>	<i>2,497.83</i>	<i>9,623.50</i>	<i>1,123.30</i>
GRAND TOTAL,	\$48,625.69	\$138,570.77	\$76,730.22	\$52,351.49

Graded According to Population of 1915 — Continued.

GROUP 20.

PAYMENTS.	Upton POPULATION 2,036	Wayland POPULATION 2,033	Ashland POPULATION 2,005	Bellingham POPULATION 1,953
Maintenance,	\$28,508.59	\$48,244.14	\$35,543.32	\$23,973.79
<i>Departmental,</i>	27,719.88	46,098.83	33,281.89	23,836.64
General government,	3,165.37	4,316.79	2,476.61	1,579.32
Protection of persons and property,	1,162.66	4,651.51	2,976.62	906.62
Health and sanitation,	176.97	731.07	541.36	317.39
Highways,	4,479.79	10,238.28	7,292.05	4,231.03
Charities,	4,645.04	2,181.99	2,754.52	4,682.19
Soldiers' benefits,	2,658.12	1,303.55	1,207.50	730.00
Schools,	10,716.76	19,138.90	14,181.76	10,845.76
Libraries,	427.46	2,373.80	999.14	346.63
Recreation,	—	—	299.80	—
Pensions,	—	—	—	—
Unclassified,	287.71	1,162.94	552.53	197.60
<i>Public service enterprises,</i>	—	1,647.02	1,499.25	—
Electric light,	—	—	—	—
Water,	—	1,647.02	1,499.25	—
All other,	—	—	—	—
<i>Cemeteries,</i>	788.71	498.29	762.18	137.25
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	388.13	3,959.57	2,246.25	710.90
<i>Loans, general purposes,</i>	388.13	3,959.57	526.25	710.90
<i>Loans, public service enterprises,</i>	—	—	1,920.00	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	616.25	15,371.84	3,654.30	4,028.79
<i>Departmental,</i>	616.25	13,977.38	2,854.30	4,028.79
General government,	—	—	2,562.30	—
Protection of persons and property,	116.25	—	—	45.30
Health and sanitation,	—	—	—	—
Highways,	—	5,920.40	292.00	3,983.49
Charities,	500.00	8,056.98	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	1,394.46	800.00	—
Electric light,	—	—	—	—
Water,	—	1,394.46	800.00	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	14,200.00	53,500.00	22,668.09	18,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	2,200.00	8,500.00	2,500.00	1,500.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	12,000.00	45,000.00	20,000.00	17,000.00
<i>Warrants or orders, previous years,</i>	—	—	168.09	—
Transfers,	187.92	1,408.80	52.29	190.80
<i>To sinking funds from revenue,</i>	—	1,408.80	—	—
<i>All other,</i>	187.92	—	52.29	190.80
Refunds,	25.00	75.44	10.00	425.16
Agency, trust, and investment,	3,902.90	13,134.65	4,931.81	3,164.57
<i>Taxes and licenses for State,</i>	2,400.00	5,280.00	2,660.00	2,000.00
<i>Taxes for county,</i>	1,333.00	3,407.40	1,652.08	961.25
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	169.90	4,447.25	719.73	213.32
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$28,896.72	\$52,203.71	\$37,789.57	\$24,684.69
Permanent debt (except from sinking funds),	2,200.00	8,500.00	2,500.00	1,500.00
Sinking fund requirements from revenue,	—	1,408.80	—	—
Outlays,	616.25	15,371.84	3,654.30	4,028.79
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	12,000.00	45,000.00	20,168.09	17,000.00
Transfers (except to sinking funds) and refunds,	212.92	75.44	62.29	615.96
Agency, trust, and investment,	3,902.90	13,134.65	4,931.81	3,164.57
Total payments,	\$47,828.79	\$135,694.44	\$69,106.06	\$50,994.01
Balance on hand, including funds,	796.90	2,876.33	7,624.16	1,367.48
GRAND TOTAL,	\$48,625.69	\$138,570.77	\$76,730.22	\$52,361.49

¹ Includes \$3,000 paid from reimbursements from State and County for highway construction.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 21.

RECEIPTS.	East Longmeadow POPULATION 1,939	Duxbury POPULATION 1,921	Stockbridge POPULATION 1,901	Southborough POPULATION 1,898
REVENUE.	\$44,313.41	\$60,868.62	\$66,020.07	\$58,717.66
General,	34,686.95	55,971.87	63,029.04	49,932.11
<i>Taxes,</i>	<i>30,000.26</i>	<i>55,452.05</i>	<i>62,660.85</i>	<i>47,699.50</i>
Property and poll,	28,818.33	53,603.33	60,560.86	37,311.11
Corporation, bank, etc.,	1,181.93	1,848.72	2,099.99	10,288.39
<i>Licenses and permits,</i>	<i>8.00</i>	<i>72.75</i>	<i>41.00</i>	<i>55.00</i>
<i>Fines and forfeits,</i>	<i>30.00</i>	<i>16.17</i>	<i>87.56</i>	<i>6.40</i>
<i>Grants and gifts,</i>	<i>4,648.69</i>	<i>430.90</i>	<i>239.63</i>	<i>2,291.21</i>
For expenses,	4,648.69	430.90	239.63	2,291.21
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	9,626.46	4,896.75	2,991.03	8,785.55
<i>Special assessments,</i>	<i>—</i>	<i>655.03</i>	<i>—</i>	<i>888.01</i>
To meet expenses,	—	655.03	—	888.01
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>709.36</i>	<i>—</i>	<i>—</i>	<i>3,043.79</i>
<i>Departmental,</i>	<i>754.39</i>	<i>2,296.74</i>	<i>2,405.63</i>	<i>3,368.50</i>
General government,	102.75	90.90	557.01	233.00
Protection of persons and property,	18.16	508.18	28.98	339.61
Health and sanitation,	20.00	—	—	120.25
Highways,	17.00	70.00	5.50	—
Charities,	278.56	163.41	528.59	720.47
Soldiers' benefits,	120.00	1,276.00	856.00	960.00
Schools,	157.69	178.75	355.55	860.36
Libraries,	40.23	—	—	26.81
Recreation,	—	—	—	—
Unclassified,	—	9.50	74.00	108.00
<i>Public service enterprises,</i>	<i>3,359.87</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	3,359.87	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>429.50</i>	<i>—</i>	<i>959.25</i>
<i>Interest,</i>	<i>4,802.84</i>	<i>1,515.48</i>	<i>585.40</i>	<i>526.00</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	3,957.49	214.30	577.43	124.16
All other,	845.35	1,301.18	7.97	401.84
NON-REVENUE.	\$164,437.84	\$61,474.20	\$40,758.24	\$41,906.65
Offsets to outlays,	2,384.48	10.00	—	—
<i>Departmental,</i>	<i>2,384.48</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	47,503.50	48,000.00	20,000.00	33,000.00
<i>Loans, general purposes,</i>	<i>19,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>28,000.00</i>	<i>48,000.00</i>	<i>20,000.00</i>	<i>33,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>503.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,379.71	620.75	83.25	9.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	3,379.71	620.75	83.25	9.00
Refunds,	211.00	47.26	—	103.50
Agency, trust, and investment,	110,959.15	12,796.19	20,674.99	8,794.15
<i>Taxes and licenses for State,</i>	<i>2,480.00</i>	<i>6,320.25</i>	<i>9,866.51</i>	<i>5,360.00</i>
<i>Taxes for county,</i>	<i>1,261.65</i>	<i>4,475.75</i>	<i>8,283.84</i>	<i>2,978.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>107,217.50</i>	<i>2,000.19</i>	<i>2,524.64</i>	<i>456.15</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$46,697.89	\$60,878.62	\$66,020.07	\$58,717.66
Premiums,	503.50	—	—	—
Municipal indebtedness,	47,000.00	48,000.00	20,000.00	33,000.00
Transfers and refunds,	3,590.71	668.01	83.25	112.50
Agency, trust, and investment,	110,959.15	12,796.19	20,674.99	8,794.15
Total receipts,	\$208,751.25	\$122,342.82	\$106,778.31	\$100,624.31
Balance on hand, including funds,	687.83	4,619.32	3,287.90	5,428.17
GRAND TOTAL,	\$209,439.08	\$126,862.14	\$110,066.21	\$106,052.48

Graded According to Population of 1915 — Continued.

GROUP 21.

PAYMENTS.	East Longmeadow POPULATION 1,939	Duxbury POPULATION 1,921	Stockbridge POPULATION 1,901	Southborough POPULATION 1,898
Maintenance,	\$29,481.95	\$45,520.66	\$56,588.93	\$50,180.61
<i>Departmental,</i>	<i>26,903.93</i>	<i>44,280.74</i>	<i>55,407.53</i>	<i>48,708.62</i>
General government,	2,957.31	4,655.82	4,269.70	4,355.01
Protection of persons and property,	720.07	5,224.42	4,102.80	3,877.32
Health and sanitation,	359.96	969.05	3,554.43	1,136.79
Highways,	4,967.62	11,250.48	15,386.44	12,363.98
Charities,	1,079.38	5,135.40	2,900.00	4,497.23
Soldiers' benefits,	130.00	1,549.50	938.25	1,038.00
Schools,	16,177.48	13,394.15	21,384.71	18,974.65
Libraries,	331.93	1,040.00	1,339.63	1,644.03
Recreation,	65.00	—	566.17	194.80
Pensions,	—	—	—	—
Unclassified,	115.18	1,061.92	965.40	626.81
<i>Public service enterprises,</i>	<i>2,420.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,420.26	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,259.92</i>	<i>1,181.40</i>	<i>1,471.99</i>
<i>Administration of trust funds,</i>	<i>157.76</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,243.54	2,116.37	2,670.00	1,555.28
<i>Loans, general purposes,</i>	<i>1,421.04</i>	<i>2,116.37</i>	<i>2,670.00</i>	<i>1,555.28</i>
<i>Loans, public service enterprises,</i>	<i>1,822.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	23,314.89	3,029.60	375.00	128.00
<i>Departmental,</i>	<i>21,647.75</i>	<i>2,805.58</i>	<i>375.00</i>	<i>—</i>
General government,	213.76	379.75	—	—
Protection of persons and property,	—	210.75	—	—
Health and sanitation,	—	—	—	—
Highways,	4,834.08	1,708.33	375.00	—
Charities,	—	—	—	—
Schools,	16,599.91	75.00	—	—
Libraries,	—	—	—	—
Recreation,	—	431.75	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,667.14</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,667.14	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>224.02</i>	<i>—</i>	<i>128.00</i>
Municipal indebtedness,	33,200.00	59,333.34	25,000.00	37,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,500.00</i>	<i>9,333.34</i>	<i>5,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>28,700.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>33,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,379.71	620.75	83.25	9.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,379.71</i>	<i>620.75</i>	<i>83.25</i>	<i>9.00</i>
Refunds,	211.00	47.26	—	103.50
Agency, trust, and investment,	110,959.15	12,349.74	22,400.35	8,804.75
<i>Taxes and licenses for State,</i>	<i>2,480.00</i>	<i>6,320.25</i>	<i>9,866.51</i>	<i>5,360.00</i>
<i>Taxes for county,</i>	<i>1,261.65</i>	<i>4,475.75</i>	<i>8,283.84</i>	<i>2,978.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>107,217.50</i>	<i>1,553.74</i>	<i>4,250.00</i>	<i>466.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$32,725.49	\$47,637.03	\$59,258.93	\$51,735.89
Permanent debt (except from sinking funds),	4,500.00	9,333.34	5,000.00	4,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	23,314.89	3,029.60	375.00	128.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	28,700.00	50,000.00	20,000.00	33,000.00
Transfers (except to sinking funds) and refunds,	3,590.71	668.01	83.25	112.50
Agency, trust, and investment,	110,959.15	12,349.74	22,400.35	8,804.75
Total payments,	\$203,790.24	\$123,017.72	\$107,117.53	\$97,781.14
<i>Balance on hand, including funds,</i>	<i>5,648.84</i>	<i>3,844.42</i>	<i>2,948.68</i>	<i>8,271.34</i>
GRAND TOTAL,	\$209,439.08	\$126,862.14	\$110,066.21	\$106,052.48

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 22.

RECEIPTS.	Rutland POPULATION 1,895	Hamilton POPULATION 1,579	Sheffield POPULATION 1,362	Colrain POPULATION 1,829
REVENUE.	\$24,899.75	\$79,071.79	\$26,735.33	\$27,728.50
General,	20,002.12	73,523.75	24,495.64	26,407.59
<i>Taxes,</i>	<i>17,805.16</i>	<i>71,599.85</i>	<i>20,807.34</i>	<i>20,490.31</i>
Property and poll,	17,481.49	64,462.42	15,491.40	19,061.35
Corporation, bank, etc.,	323.67	7,137.43	4,815.94	1,428.96
<i>Licenses and permits,</i>	<i>48.00</i>	<i>1,363.50</i>	<i>1,283.50</i>	<i>8.00</i>
<i>Fines and forfeits,</i>	<i>12.73</i>	<i>10.00</i>	<i>21.60</i>	<i>60.00</i>
<i>Grants and gifts,</i>	<i>2,139.23</i>	<i>550.40</i>	<i>2,883.20</i>	<i>5,859.28</i>
For expenses,	2,136.23	550.40	2,883.20	5,715.53
For outlays,	—	—	—	143.75
All other,	—	—	—	—
Commercial,	4,897.63	5,548.04	2,239.69	1,320.91
<i>Special assessments,</i>	<i>—</i>	<i>1,334.06</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	1,334.06	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>1,195.75</i>	<i>720.68</i>	<i>—</i>
<i>Departmental,</i>	<i>1,496.54</i>	<i>1,654.93</i>	<i>1,363.76</i>	<i>663.98</i>
General government,	390.55	38.56	127.50	46.15
Protection of persons and property,	16.95	144.15	40.35	—
Health and sanitation,	—	—	—	—
Highways,	—	12.00	—	—
Charities,	176.00	805.23	105.19	—
Soldiers' benefits,	312.00	524.00	1,000.00	300.00
Schools,	574.09	117.12	53.17	292.75
Libraries,	26.95	13.87	19.53	19.08
Recreation,	—	—	—	—
Unclassified,	—	—	23.02	6.00
<i>Public service enterprises.</i>	<i>2,963.43</i>	<i>31.55</i>	<i>20.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,963.43	—	—	—
All other,	—	31.55	20.00	—
<i>Cemeteries,</i>	<i>44.20</i>	<i>191.00</i>	<i>12.25</i>	<i>—</i>
<i>Interest,</i>	<i>393.46</i>	<i>1,140.75</i>	<i>118.00</i>	<i>656.93</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	65.00	103.66	656.60
All other,	393.46	1,075.75	14.34	.33
NON-REVENUE.	\$26,052.90	\$60,458.30	\$10,783.32	\$25,863.28
Offsets to outlays,	3,426.46	—	1,169.25	2,600.00
<i>Departmental,</i>	<i>3,332.46</i>	<i>—</i>	<i>1,169.25</i>	<i>2,600.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>94.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,000.00	40,000.00	4,008.72	18,064.76
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>40,000.00</i>	<i>4,000.00</i>	<i>18,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>8.72</i>	<i>64.76</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	49.33	595.40
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	49.33	595.40
Refunds,	9.40	105.28	130.38	—
Agency, trust, and investment,	2,617.04	20,353.02	5,425.64	4,603.12
<i>Taxes and licenses for State,</i>	<i>1,680.00</i>	<i>10,850.50</i>	<i>2,985.50</i>	<i>1,840.00</i>
<i>Taxes for county,</i>	<i>933.00</i>	<i>9,027.44</i>	<i>2,409.84</i>	<i>2,132.29</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4.04</i>	<i>475.08</i>	<i>30.30</i>	<i>—</i>
All other,	—	—	—	630.83
RECAPITULATION.				
Revenue and offsets to outlays,	\$28,326.21	\$79,071.79	\$27,904.58	\$30,328.50
Premiums,	—	—	—	—
Municipal indebtedness,	20,000.00	40,000.00	4,008.72	18,064.76
Transfers and refunds,	9.40	105.28	179.71	595.40
Agency, trust, and investment,	2,617.04	20,353.02	5,425.64	4,603.12
Total receipts,	\$50,952.65	\$139,530.09	\$37,518.65	\$53,591.78
Balance on hand, including funds,	4,330.60	28,959.86	934.37	1,401.80
GRAND TOTAL,	\$55,283.25	\$168,489.95	\$38,453.02	\$54,993.58

Graded According to Population of 1915 — Continued.

GROUP 22.

PAYMENTS.	Rutland POPULATION 1,895	Hamilton POPULATION 1,879	Sheffield POPULATION 1,862	Colrain POPULATION 1,829
Maintenance,	\$20,241.64	\$57,824.93	\$24,248.83	\$21,780.10
<i>Departmental,</i>	18,245.09	57,556.63	24,232.58	21,780.10
General government,	1,962.76	6,112.45	1,371.73	1,153.25
Protection of persons and property,	223.18	6,822.84	322.07	325.69
Health and sanitation,	296.14	1,339.87	517.22	374.90
Highways,	4,858.11	20,616.28	7,895.26	4,678.55
Charities,	1,033.44	4,372.34	1,858.81	1,894.26
Soldiers' benefits,	362.00	1,086.11	971.00	336.00
Schools,	8,905.66	16,229.89	10,884.34	12,077.61
Libraries,	293.30	673.10	224.05	718.19
Recreation,	15.77	21.45	—	—
Pensions,	—	—	—	—
Unclassified,	292.73	282.30	188.10	221.65
<i>Public service enterprises,</i>	1,992.05	—	—	—
Electric light,	—	—	—	—
Water,	1,992.05	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	6.50	268.30	16.25	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	1,675.58	1,366.88	66.66	615.81
<i>Loans, general purposes,</i>	1,127.58	1,366.88	66.66	615.81
<i>Loans, public service enterprises,</i>	548.00	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	6,176.30	12,288.76	1,584.97	4,744.11
<i>Departmental,</i>	5,832.46	12,288.76	1,584.97	4,744.11
General government,	—	—	49.79	—
Protection of persons and property,	—	3,798.64	—	99.20
Health and sanitation,	—	—	—	—
Highways,	5,832.46	8,445.12	1,535.18	4,644.91
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	45.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	343.84	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	343.84	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	21,500.00	56,980.00	4,002.00	20,385.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	6,500.00	1,980.00	—	2,360.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	15,000.00	55,000.00	4,000.00	18,000.00
<i>Warrants or orders, previous years,</i>	—	—	2.00	25.00
Transfers,	—	—	49.33	595.40
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	—	49.33	595.40
Refunds,	9.40	105.28	130.38	—
Agency, trust, and investment,	2,617.04	20,353.02	5,462.43	4,603.12
<i>Taxes and licenses for State,</i>	1,680.00	10,850.50	2,985.50	1,840.00
<i>Taxes for county,</i>	933.00	9,027.44	2,409.84	2,132.29
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	4.04	475.08	67.09	—
<i>All other,</i>	—	—	—	630.83
RECAPITULATION.				
Maintenance and interest,	\$21,917.22	\$59,191.81	\$24,315.49	\$22,395.91
Permanent debt (except from sinking funds),	6,500.00	1,980.00	—	2,360.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	6,176.30	12,288.76	1,584.97	4,744.11
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	55,000.00	4,002.00	18,025.00
Transfers (except to sinking funds) and refunds,	9.40	105.28	179.71	595.40
Agency, trust, and investment,	2,617.04	20,353.02	5,462.43	4,603.12
Total payments,	\$52,219.96	\$148,918.87	\$35,544.60	\$52,723.54
<i>Balance on hand, including funds,</i>	3,063.29	19,571.08	2,908.42	2,270.04
GRAND TOTAL,	\$55,283.25	\$168,489.95	\$38,453.02	\$54,993.58

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 23.

RECEIPTS.	Dennis POPULATION 1,822	Townsend POPULATION 1,812	Raynham POPULATION 1,810	Northborough POPULATION 1,797
REVENUE.	\$33,254.63	\$34,631.06	\$26,162.76	\$46,395.78
General,	30,989.17	27,752.16	22,312.71	32,624.34
<i>Taxes,</i>	<i>29,166.10</i>	<i>25,597.24</i>	<i>16,899.27</i>	<i>30,214.99</i>
Property and poll,	27,834.06	24,263.69	13,688.59	27,564.75
Corporation, bank, etc.,	1,322.04	1,333.55	3,208.68	2,650.24
<i>Licenses and permits,</i>	<i>127.00</i>	<i>59.75</i>	<i>53.00</i>	<i>5.00</i>
<i>Fines and forfeits,</i>	<i>60.00</i>	<i>10.00</i>	<i>114.50</i>	<i>1.71</i>
<i>Grants and gifts,</i>	<i>1,646.07</i>	<i>2,085.17</i>	<i>5,245.94</i>	<i>2,402.64</i>
For expenses,	1,646.07	2,085.17	5,245.94	2,402.64
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	2,265.36	6,878.90	3,850.05	13,771.44
<i>Special assessments,</i>	<i>—</i>	<i>329.10</i>	<i>135.17</i>	<i>656.16</i>
To meet expenses,	—	228.05	135.17	656.16
To meet outlays,	—	101.05	—	—
<i>Privileges,</i>	<i>57.45</i>	<i>—</i>	<i>2,130.38</i>	<i>2,062.84</i>
<i>Departmental,</i>	<i>1,560.42</i>	<i>4,784.44</i>	<i>1,178.06</i>	<i>2,554.32</i>
General government,	1.00	924.78	1.75	774.76
Protection of persons and property,	96.91	718.70	18.56	323.65
Health and sanitation,	—	—	10.00	—
Highways,	19.56	143.29	—	—
Charities,	452.64	1,959.26	384.15	280.02
Soldiers' benefits,	978.00	695.00	728.00	736.00
Schools,	12.31	309.65	20.60	280.25
Libraries,	—	33.76	15.00	76.55
Recreation,	—	—	—	55.87
Unclassified,	—	—	—	27.22
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,916.54</i>
Electric light,	—	—	—	—
Water,	—	—	—	4,916.54
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,152.40</i>	<i>192.98</i>	<i>561.05</i>
<i>Interest,</i>	<i>647.49</i>	<i>612.96</i>	<i>213.46</i>	<i>3,020.53</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	222.62	91.05	11.32	2,322.03
All other,	424.87	521.91	202.14	698.50
NON-REVENUE.	\$20,934.06	\$45,658.59	\$14,093.40	\$52,630.77
Offsets to outlays,	—	3,748.98	800.00	3,000.00
<i>Departmental,</i>	<i>—</i>	<i>3,748.98</i>	<i>800.00</i>	<i>3,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,000.00	35,900.00	8,000.00	27,300.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>16,000.00</i>	<i>29,900.00</i>	<i>8,000.00</i>	<i>27,300.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	4.40	116.99
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	4.40	116.99
Refunds,	299.37	212.05	—	.75
Agency, trust, and investment,	4,634.69	5,797.56	5,289.00	22,213.03
<i>Taxes and licenses for State,</i>	<i>2,720.00</i>	<i>2,904.58</i>	<i>2,000.00</i>	<i>3,812.48</i>
<i>Taxes for county,</i>	<i>1,899.02</i>	<i>1,652.08</i>	<i>1,450.28</i>	<i>1,322.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>16.67</i>	<i>1,240.90</i>	<i>901.22</i>	<i>16,578.55</i>
All other,	—	—	937.50	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$33,254.53	\$38,380.04	\$26,962.76	\$49,395.78
Premiums,	—	—	—	—
Municipal indebtedness,	16,000.00	35,900.00	8,000.00	27,300.00
Transfers and refunds,	299.37	212.05	4.40	117.74
Agency, trust, and investment,	4,634.69	5,797.56	5,289.00	22,213.03
Total receipts,	\$54,188.59	\$80,289.65	\$40,256.16	\$99,026.55
Balance on hand, including funds,	5,352.47	977.80	3,173.30	1,550.12
GRAND TOTAL,	\$59,541.06	\$81,267.45	\$43,429.46	\$100,576.67

Graded According to Population of 1915 — Continued.

GROUP 23.

PAYMENTS.	Dennis POPULATION 1,822	Townsend POPULATION 1,812	Raynham POPULATION 1,810	Northborough POPULATION 1,797
Maintenance,	\$25,551.28	\$30,964.67	\$18,330.07	\$42,158.04
<i>Departmental,</i>	<i>25,551.28</i>	<i>29,881.63</i>	<i>18,174.78</i>	<i>39,718.48</i>
General government,	2,998.86	2,356.91	1,824.16	4,282.07
Protection of persons and property,	767.54	3,023.18	1,184.14	5,129.33
Health and sanitation,	402.78	576.03	383.36	395.72
Highways,	4,930.75	4,893.73	2,781.19	8,490.05
Charities,	3,514.00	4,057.03	1,293.44	3,502.63
Soldiers' benefits,	1,038.00	781.50	840.50	1,130.56
Schools,	11,580.28	12,788.00	9,490.68	12,940.75
Libraries,	—	665.65	149.29	1,861.18
Recreation,	—	263.47	2.40	987.21
Pensions,	—	—	—	—
Unclassified,	319.07	476.13	225.62	998.98
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,464.28</i>
Electric light,	—	—	—	—
Water,	—	—	—	1,452.01
All other,	—	—	—	2.27
<i>Cemeteries,</i>	<i>—</i>	<i>1,085.04</i>	<i>155.29</i>	<i>955.62</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>29.66</i>
Interest,	672.32	598.98	183.11	413.99
<i>Loans, general purposes,</i>	<i>672.32</i>	<i>598.98</i>	<i>183.11</i>	<i>413.99</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,465.51	11,284.54	2,000.00	5,808.30
<i>Departmental,</i>	<i>2,866.00</i>	<i>11,034.64</i>	<i>2,000.00</i>	<i>5,808.30</i>
General government,	—	210.91	—	—
Protection of persons and property,	—	—	2,000.00	—
Health and sanitation,	—	—	—	—
Highways,	2,866.00	5,777.03	—	5,233.75
Charities,	—	—	—	—
Schools,	—	5,046.60	—	270.80
Libraries,	—	—	—	—
Recreation,	—	—	—	303.75
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>599.51</i>	<i>250.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	22,300.00	28,000.00	8,000.00	22,300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,800.00</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,500.00</i>	<i>27,500.00</i>	<i>8,000.00</i>	<i>22,300.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	4.40	116.99
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>4.40</i>	<i>116.99</i>
Refunds,	299.37	212.05	—	.75
Agency, trust, and investment,	4,634.69	5,797.56	5,299.92	22,546.95
<i>Taxes and licenses for State,</i>	<i>2,720.00</i>	<i>2,904.68</i>	<i>2,000.00</i>	<i>3,812.48</i>
<i>Taxes for county,</i>	<i>1,899.02</i>	<i>1,652.08</i>	<i>1,450.28</i>	<i>1,822.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>15.67</i>	<i>1,240.90</i>	<i>912.14</i>	<i>16,912.47</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>937.50</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$26,223.60	\$31,563.65	\$18,513.18	\$42,572.03
Permanent debt (except from sinking funds),	1,800.00	500.00	—	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,465.51	11,284.54	2,000.00	5,808.30
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,500.00	27,500.00	8,000.00	22,300.00
Transfers (except to sinking funds) and refunds,	299.37	212.05	4.40	117.74
Agency, trust, and investment,	4,634.69	5,797.56	5,299.92	22,546.95
Total payments,	\$56,923.17	\$76,857.80	\$33,817.50	\$93,345.02
<i>Balance on hand, including funds,</i>	<i>2,617.89</i>	<i>4,409.65</i>	<i>9,611.96</i>	<i>7,231.65</i>
GRAND TOTAL,	\$59,541.06	\$81,267.45	\$43,429.46	\$100,576.67

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 24.

RECEIPTS.	Hanson POPULATION 1,796	Longmeadow POPULATION 1,782	Northfield POPULATION 1,782	Marshfield POPULATION 1,725
REVENUE.	\$33,948.41	\$70,002.29	\$37,566.75	\$49,824.66
General,	30,041.97	52,902.17	32,692.48	43,688.83
<i>Taxes,</i>	25,805.84	52,414.04	30,680.96	42,680.52
Property and poll,	21,070.95	49,414.18	29,797.35	40,948.94
Corporation, bank, etc.,	4,734.89	2,999.86	883.61	1,731.58
<i>Licenses and permits,</i>	45.00	36.00	30.50	174.00
<i>Fines and forfeits,</i>	13.48	—	20.00	86.63
<i>Grants and gifts,</i>	4,177.65	452.13	1,961.02	747.68
For expenses,	1,672.15	452.13	1,961.02	747.68
For outlays,	2,505.50	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	3,906.44	17,100.12	4,874.27	6,135.83
<i>Special assessments,</i>	—	4,928.34	—	1,289.85
To meet expenses,	—	—	—	1,289.85
To meet outlays,	—	4,928.34	—	—
<i>Privileges,</i>	—	1,939.56	—	—
<i>Departmental,</i>	3,156.86	626.42	2,853.24	4,008.07
General government,	89.30	87.67	368.00	237.69
Protection of persons and property,	1,063.62	—	80.00	994.00
Health and sanitation,	—	—	—	—
Highways,	18.90	62.08	1,564.35	91.98
Charities,	351.95	148.17	39.42	507.24
Soldiers' benefits,	1,602.00	202.00	390.00	1,830.00
Schools,	30.29	126.50	375.90	326.06
Libraries,	—	—	17.98	21.10
Recreation,	—	—	—	—
Unclassified,80	—	17.59	—
<i>Public service enterprises,</i>	—	7,724.32	—	—
Electric light,	—	—	—	—
Water,	—	7,724.32	—	—
All other,	—	—	—	—
<i>Cemeteries, *</i>	84.50	—	175.88	72.50
<i>Interest,</i>	665.08	1,881.48	1,845.15	765.41
On sinking funds,	—	918.89	—	—
On trust and investment funds,	—	—	1,694.43	87.19
All other,	665.08	962.59	150.72	678.22
NON-REVENUE.	\$22,032.75	\$41,686.26	\$25,409.64	\$26,163.61
Offsets to outlays,	1,350.00	4,784.32	2,900.00	3,490.64
<i>Departmental,</i>	1,350.00	906.12	2,900.00	3,490.64
<i>Public service enterprises,</i>	—	3,878.20	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	15,000.00	26,500.00	16,000.00	15,000.00
<i>Loans, general purposes,</i>	—	16,500.00	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	15,000.00	10,000.00	16,000.00	15,000.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	125.62	600.00	—	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	125.62	600.00	—	—
Refunds,	169.93	199.83	285.17	4.50
Agency, trust, and investment,	5,387.20	9,602.11	6,224.47	7,668.47
<i>Taxes and licenses for State,</i>	3,040.00	5,600.00	2,800.00	4,320.00
<i>Taxes for county,</i>	2,153.10	2,848.89	3,244.79	3,059.50
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	194.10	1,153.22	179.68	288.97
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$35,298.41	\$74,786.61	\$40,466.75	\$53,315.30
Premiums,	—	—	—	—
Municipal indebtedness,	15,000.00	26,500.00	16,000.00	15,000.00
Transfers and refunds,	295.55	799.83	285.17	4.50
Agency, trust, and investment,	5,387.20	9,602.11	6,224.47	7,668.47
Total receipts,	\$55,981.16	\$111,688.55	\$62,976.39	\$75,988.27
Balance on hand, including funds,	14,310.15	2,015.68	14,322.05	9,046.86
GRAND TOTAL,	\$70,291.31	\$113,704.23	\$77,298.44	\$85,034.12

Graded According to Population of 1915 — Continued.

GROUP 24.

PAYMENTS.	Hanson POPULATION 1,796	Longmeadow POPULATION 1,782	Northfield POPULATION 1,782	Marshfield POPULATION 1,725
Maintenance,	\$29,724.81	\$40,856.62	\$29,192.64	\$39,065.15
<i>Departmental,</i>	<i>29,550.06</i>	<i>37,723.88</i>	<i>28,761.69</i>	<i>38,801.88</i>
General government,	2,163.92	4,168.70	2,458.52	3,586.68
Protection of persons and property,	3,557.87	1,601.36	724.98	4,654.62
Health and sanitation,	225.55	1,194.08	282.25	785.90
Highways,	8,221.43	12,475.23	10,953.25	11,519.87
Charities,	2,626.44	731.26	1,293.73	3,860.47
Soldiers' benefits,	2,319.50	228.00	308.00	2,044.40
Schools,	9,552.51	15,517.50	10,659.72	11,549.66
Libraries,	667.74	688.17	1,313.22	435.11
Recreation,	—	797.57	—	—
Pensions,	—	—	—	—
Unclassified,	215.10	321.96	767.92	365.17
<i>Public service enterprises,</i>	<i>—</i>	<i>3,132.74</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	3,132.74	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>174.75</i>	<i>—</i>	<i>399.80</i>	<i>263.27</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>31.25</i>	<i>—</i>
Interest,	600.00	3,527.92	2,364.38	810.42
<i>Loans, general purposes,</i>	<i>600.00</i>	<i>2,047.92</i>	<i>2,364.38</i>	<i>810.42</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,480.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	11,318.96	27,883.21	5,398.93	7,918.40
<i>Departmental,</i>	<i>11,318.96</i>	<i>23,123.21</i>	<i>5,398.93</i>	<i>7,918.40</i>
General government,	119.93	—	—	416.67
Protection of persons and property,	—	212.89	—	—
Health and sanitation,	—	7,108.26	—	177.22
Highways,	11,199.03	—	5,132.50	7,324.51
Charities,	—	—	—	—
Schools,	—	15,802.06	266.43	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>4,760.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	4,760.00	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,339.35	28,100.00	27,000.00	22,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>8,100.00</i>	<i>2,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>339.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	125.62	600.00	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>600.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>125.62</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	169.93	199.83	285.17	4.50
Agency, trust, and investment,	5,377.60	11,748.89	6,203.94	7,755.66
<i>Taxes and licenses for State,</i>	<i>3,040.00</i>	<i>5,600.00</i>	<i>2,800.00</i>	<i>4,320.00</i>
<i>Taxes for county,</i>	<i>2,153.10</i>	<i>2,848.89</i>	<i>3,244.79</i>	<i>5,059.60</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>184.50</i>	<i>3,300.00</i>	<i>159.15</i>	<i>376.16</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$30,324.81	\$44,384.54	\$31,557.02	\$39,875.57
Permanent debt (except from sinking funds),	—	8,100.00	2,000.00	2,000.00
Sinking fund requirements from revenue,	—	600.00	—	—
Outlays,	11,318.96	27,883.21	5,398.93	7,918.40
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,339.35	20,000.00	25,000.00	20,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	295.55	199.83	285.17	4.50
Agency, trust, and investment,	5,377.60	11,748.89	6,203.94	7,755.66
Total payments,	\$62,656.27	\$112,916.47	\$70,445.06	\$77,554.13
Balance on hand, including funds,	7,635.04	787.76	6,853.38	7,479.99
GRAND TOTAL,	\$70,291.31	\$113,704.23	\$77,298.44	\$85,034.12

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 25.

RECEIPTS.	Salisbury POPULATION 1,717	Carver POPULATION 1,701	Sherborn POPULATION 1,696	Essex POPULATION 1,677
REVENUE.	\$34,946.96	\$40,605.09	\$34,517.76	\$48,890.98
General,	27,807.97	31,998.68	29,581.72	40,945.29
<i>Taxes,</i>	<i>24,086.97</i>	<i>30,342.76</i>	<i>27,993.56</i>	<i>29,458.68</i>
Property and poll,	22,248.96	29,029.08	22,532.88	27,325.10
Corporation, bank, etc.,	1,838.01	1,313.68	5,460.68	2,113.58
<i>Licenses and permits,</i>	<i>1,041.75</i>	<i>14.00</i>	<i>59.00</i>	<i>16.00</i>
<i>Fines and forfeits,</i>	<i>288.50</i>	<i>80.00</i>	<i>2.00</i>	—
<i>Grants and gifts,</i>	<i>2,390.75</i>	<i>1,561.92</i>	<i>1,527.16</i>	<i>11,491.61</i>
For expenses,	2,281.62	1,561.92	1,527.16	11,491.61
For outlays,	109.13	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	7,138.99	8,606.41	4,936.04	7,944.69
<i>Special assessments,</i>	<i>396.63</i>	<i>1,593.39</i>	<i>901.19</i>	—
To meet expenses,	396.63	1,593.39	901.19	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,636.89</i>	—	<i>2.98</i>	<i>1,234.58</i>
<i>Departmental,</i>	<i>3,027.81</i>	<i>6,126.73</i>	<i>2,008.83</i>	<i>15,273.43</i>
General government,	—	134.08	97.05	296.70
Protection of persons and property,	543.16	5,270.67	36.78	26.16
Health and sanitation,	—	—	—	—
Highways,	10.00	1.24	—	20.00
Charities,	441.65	104.00	1,248.20	3,325.42
Soldiers' benefits,	1,908.00	568.00	208.00	1,482.00
Schools,	125.00	22.76	330.85	103.15
Libraries,	—	14.49	15.45	10.00
Recreation,	—	—	72.50	—
Unclassified,	—	11.49	—	10.00
<i>Public service enterprises,</i>	—	<i>.33</i>	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	.33	—	—
<i>Cemeteries,</i>	—	<i>157.43</i>	<i>355.75</i>	<i>215.50</i>
<i>Interest,</i>	<i>2,077.66</i>	<i>726.53</i>	<i>1,667.29</i>	<i>1,221.18</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	713.14	33.74	981.04	846.44
All other,	1,364.52	692.79	686.25	374.74
NON-REVENUE.	\$63,932.63	\$35,792.84	\$36,334.12	\$26,892.57
Offsets to outlays,	281.38	4,435.00	1,700.00	—
<i>Departmental,</i>	<i>281.38</i>	<i>4,435.00</i>	<i>1,700.00</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	58,250.00	25,000.00	24,000.00	21,000.00
<i>Loans, general purposes,</i>	<i>35,000.00</i>	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>23,000.00</i>	<i>25,000.00</i>	<i>24,000.00</i>	<i>21,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>250.00</i>	—	—	—
Transfers,	—	32.00	2,400.00	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	32.00	2,400.00	—
Refunds,	21.34	6.45	16.77	187.53
Agency, trust, and investment,	5,379.91	6,319.39	8,217.35	5,705.04
<i>Taxes and licenses for State,</i>	<i>2,880.00</i>	<i>3,360.00</i>	<i>4,255.18</i>	<i>2,400.00</i>
<i>Taxes for county,</i>	<i>2,499.91</i>	<i>2,379.69</i>	<i>2,736.25</i>	<i>2,083.25</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>579.70</i>	<i>1,225.92</i>	<i>1,221.79</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$35,228.34	\$45,040.09	\$36,217.76	\$48,890.98
Premiums,	250.00	—	—	—
Municipal indebtedness,	58,000.00	25,000.00	24,000.00	21,000.00
Transfers and refunds,	21.34	38.45	2,416.77	187.53
Agency, trust, and investment,	5,379.91	6,319.39	8,217.35	5,705.04
Total receipts,	\$98,879.59	\$76,397.93	\$70,851.88	\$75,783.55
Balance on hand, including funds,	10,098.74	1,662.68	8,030.67	6,223.43
GRAND TOTAL,	\$108,978.33	\$78,060.61	\$78,882.55	\$82,006.98

¹ Includes \$10 from administration of trust funds. See "Unclassified."

Graded According to Population of 1915 — Continued.

GROUP 25.

PAYMENTS.	Salisbury POPULATION 1,717	Carver POPULATION 1,701	Sherborn POPULATION 1,696	Essex POPULATION 1,677
Maintenance,	\$31,015.46	\$29,973.54	\$28,919.77	\$33,353.00
<i>Departmental,</i>	<i>31,015.46</i>	<i>29,672.35</i>	<i>28,211.75</i>	<i>33,062.95</i>
General government,	2,376.17	2,327.21	2,639.32	4,831.89
Protection of persons and property,	7,159.27	9,115.14	1,801.04	1,985.16
Health and sanitation,	758.34	211.46	136.40	128.47
Highways,	6,537.13	5,572.23	6,337.20	7,228.36
Charities,	2,199.91	1,447.54	3,074.77	6,147.35
Soldiers' benefits,	2,410.75	689.50	415.00	2,131.78
Schools,	8,549.96	9,608.19	11,839.78	8,884.64
Libraries,	408.75	197.80	1,449.35	978.91
Recreation,	351.39	96.60	196.45	—
Pensions,	—	—	—	—
Unclassified,	263.79	406.68	322.44	746.39
<i>Public service enterprises,</i>	<i>—</i>	<i>3.50</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	3.50	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>297.69</i>	<i>696.77</i>	<i>280.05</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>11.25</i>	<i>10.00</i>
Interest,	1,726.65	1,173.25	1,266.50	1,096.80
<i>Loans, general purposes,</i>	<i>1,726.65</i>	<i>1,173.25</i>	<i>1,266.50</i>	<i>1,018.05</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>78.75</i>
Outlays,	27,063.67	7,015.48	4,766.74	536.29
<i>Departmental,</i>	<i>27,063.67</i>	<i>7,015.48</i>	<i>4,766.74</i>	<i>193.89</i>
General government,	—	—	—	—
Protection of persons and property,	1,055.02	—	—	—
Health and sanitation,	—	—	—	—
Highways,	4,012.68	6,765.09	4,709.45	193.89
Charities,	—	—	—	—
Schools,	21,995.97	250.39	—	—
Libraries,	—	—	—	—
Recreation,	—	—	57.29	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>342.40</i>
Municipal indebtedness,	26,000.00	31,350.00	25,000.00	34,760.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,000.00</i>	<i>1,350.00</i>	<i>1,000.00</i>	<i>1,076.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>23,000.00</i>	<i>30,000.00</i>	<i>24,000.00</i>	<i>24,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	32.00	2,400.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>32.00</i>	<i>2,400.00</i>	<i>—</i>
Refunds,	21.34	6.45	16.77	187.53
Agency, trust, and investment,	5,508.05	6,353.13	7,728.23	5,564.93
<i>Taxes and licenses for State,</i>	<i>2,830.00</i>	<i>3,360.00</i>	<i>4,255.18</i>	<i>2,400.00</i>
<i>Taxes for county,</i>	<i>2,499.91</i>	<i>2,379.69</i>	<i>2,736.25</i>	<i>2,083.25</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>128.14</i>	<i>613.44</i>	<i>736.80</i>	<i>1,081.68</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$32,742.11	\$31,146.79	\$30,186.27	\$34,449.80
Permanent debt (except from sinking funds),	3,000.00	1,350.00	1,000.00	1,076.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	27,063.67	7,015.48	4,766.74	536.29
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	23,000.00	30,000.00	24,000.00	24,000.00
Transfers (except to sinking funds) and refunds,	21.34	38.45	2,416.77	187.53
Agency, trust, and investment,	5,508.05	6,353.13	7,728.23	5,564.93
Total payments,	\$91,335.17	\$75,903.85	\$70,098.01	\$75,498.55
Balance on hand, including funds,	17,643.16	2,156.76	8,784.54	6,508.43
GRAND TOTAL,	\$108,978.33	\$78,060.61	\$78,882.55	\$82,006.98

¹ Includes \$9,120 paid from gift.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 26.

RECEIPTS.	Chatham POPULATION 1,667	Freetown POPULATION 1,663	Sturbridge POPULATION 1,618	Lunenburg POPULATION 1,610
REVENUE.	\$31,071.20	\$31,310.46	\$28,431.84	\$42,357.77
General,	27,741.18	27,816.22	23,558.26	34,502.42
Taxes,	26,160.26	24,612.80	18,689.87	31,979.66
Property and poll,	24,362.27	22,769.13	17,376.82	30,846.74
Corporation, bank, etc.,	1,787.99	1,843.67	1,313.05	1,132.82
Licenses and permits,	131.70	21.00	781.00	327.00
Fines and forfeits,	105.00	156.91	—	19.68
Grants and gifts,	1,354.22	3,025.51	4,087.39	2,176.18
For expenses,	1,354.22	3,025.51	4,087.39	2,161.18
For outlays,	—	—	—	15.00
All other,	—	—	—	—
Commercial,	3,330.02	3,494.24	4,873.58	7,855.35
Special assessments,	—	—	—	747.68
To meet expenses,	—	—	—	747.58
To meet outlays,	—	—	—	—
Privileges,	—	828.20	1,588.26	801.66
Departmental,	1,590.54	1,832.45	1,422.99	2,385.07
General government,	374.50	115.50	37.00	126.00
Protection of persons and property,	114.61	43.27	83.67	344.27
Health and sanitation,	—	7.04	—	—
Highways,	24.48	—	5.00	58.00
Charities,	72.60	369.64	799.47	1,442.82
Soldiers' benefits,	768.00	1,253.00	386.00	196.00
Schools,	79.00	44.00	100.75	53.00
Libraries,	—	—	11.10	23.00
Recreation,	—	—	—	—
Unclassified,	157.35	—	—	141.98
Public service enterprises,	—	—	—	2,733.81
Electric light,	—	—	—	2,733.81
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	—	155.48	185.96	143.57
Interest,	1,739.48	678.11	1,676.37	1,043.86
On sinking funds,	—	—	—	—
On trust and investment funds,	1,550.00	36.83	1,368.09	387.51
All other,	189.48	641.28	308.28	656.35
NON-REVENUE.	\$17,703.30	\$12,349.37	\$18,552.51	\$37,363.86
Offsets to outlays,	381.00	—	2,687.39	4,753.81
Departmental,	381.00	—	2,687.39	4,753.81
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	10,000.00	8,000.00	12,000.00	25,000.00
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	10,000.00	8,000.00	12,000.00	25,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	1,550.00	—	630.01	1,513.42
From sinking funds,	—	—	—	—
All other,	1,550.00	—	630.01	1,513.42
Refunds,	37.45	21.48	56.75	40.15
Agency, trust, and investment,	5,734.85	4,327.89	3,178.36	6,056.48
Taxes and licenses for State,	3,280.00	2,240.00	2,010.00	2,800.00
Taxes for county,	2,290.00	1,624.32	978.00	1,566.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	463.57	190.36	1,700.48
All other,	164.85	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$31,452.20	\$31,310.46	\$31,119.23	\$47,111.58
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	8,000.00	12,000.00	25,000.00
Transfers and refunds,	1,587.45	21.48	686.76	1,553.57
Agency, trust, and investment,	5,734.85	4,327.89	3,178.36	6,056.48
Total receipts,	\$48,774.50	\$43,659.83	\$46,984.35	\$79,721.63
Balance on hand, including funds,	1,271.27	6,090.68	3,452.21	828.73
GRAND TOTAL,	\$50,045.77	\$49,750.51	\$50,436.56	\$80,550.36

Graded According to Population of 1915 — Continued.

GROUP 26.

PAYMENTS.	Chatham POPULATION 1,667	Freetown POPULATION 1,663	Sturbridge POPULATION 1,618	Lunenburg POPULATION 1,610
Maintenance,	\$25,071.06	\$20,188.23	\$26,134.92	\$35,163.28
<i>Departmental,</i>	<i>25,066.66</i>	<i>20,060.75</i>	<i>25,599.21</i>	<i>32,009.29</i>
General government,	3,425.73	1,230.85	2,042.45	3,416.96
Protection of persons and property,	868.68	473.53	604.21	4,496.14
Health and sanitation,	438.12	605.16	729.03	797.39
Highways,	6,841.69	3,968.50	5,976.64	5,461.51
Charities,	1,868.45	1,703.44	3,515.72	3,252.33
Soldiers' benefits,	776.50	953.50	481.00	192.00
Schools,	9,900.29	10,432.58	10,844.07	12,242.22
Libraries,	490.00	225.00	969.97	915.63
Recreation,	212.50	—	—	425.44
Pensions,	—	—	—	—
Unclassified,	244.60	468.19	436.12	809.67
<i>Public service enterprises,</i>	<i>2.00</i>	<i>—</i>	<i>—</i>	<i>2,814.67</i>
Electric light,	—	—	—	2,814.67
Water,	—	—	—	—
All other,	2.00	—	—	—
<i>Cemeteries,</i>	<i>2.50</i>	<i>127.48</i>	<i>253.79</i>	<i>339.32</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>281.92</i>	<i>—</i>
Interest,	239.99	652.68	393.30	1,212.82
<i>Loans, general purposes,</i>	<i>239.99</i>	<i>652.68</i>	<i>393.30</i>	<i>530.68</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>682.14</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,399.30	—	5,331.15	7,389.96
<i>Departmental,</i>	<i>5,240.30</i>	<i>—</i>	<i>5,331.15</i>	<i>6,685.35</i>
General government,	235.00	—	53.70	—
Protection of persons and property,	2,699.55	—	—	—
Health and sanitation,	—	—	—	550.00
Highways,	2,305.75	—	4,932.25	6,135.35
Charities,	—	—	—	—
Schools,	—	—	345.20	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>529.61</i>
Electric light,	—	—	—	529.61
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>159.00</i>	<i>—</i>	<i>—</i>	<i>175.00</i>
Municipal indebtedness,	11,000.00	16,200.00	6,500.00	23,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>8,200.00</i>	<i>500.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>11,000.00</i>	<i>8,000.00</i>	<i>6,000.00</i>	<i>21,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,550.00	—	630.01	1,513.42
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,550.00</i>	<i>—</i>	<i>630.01</i>	<i>1,513.42</i>
Refunds,	37.45	21.48	56.75	40.15
Agency, trust, and investment,	5,734.85	4,364.72	3,279.83	6,123.39
<i>Taxes and licenses for State,</i>	<i>3,280.00</i>	<i>2,240.00</i>	<i>2,010.00</i>	<i>2,800.00</i>
<i>Taxes for county,</i>	<i>2,290.00</i>	<i>1,624.32</i>	<i>978.00</i>	<i>1,556.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>500.40</i>	<i>291.83</i>	<i>1,767.39</i>
<i>All other,</i>	<i>164.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$25,311.05	\$20,840.91	\$26,528.22	\$36,376.10
Permanent debt (except from sinking funds),	—	8,200.00	500.00	1,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,399.30	—	5,331.15	7,389.96
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	11,000.00	8,000.00	6,000.00	21,500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,587.45	21.48	686.76	1,553.57
Agency, trust, and investment,	5,734.85	4,364.72	3,279.83	6,123.39
Total payments,	\$49,032.65	\$41,427.11	\$42,325.96	\$74,443.02
<i>Balance on hand, including funds,</i>	<i>1,013.12</i>	<i>8,323.40</i>	<i>8,110.60</i>	<i>6,107.34</i>
GRAND TOTAL,	\$50,045.77	\$49,750.51	\$50,436.56	\$80,550.36

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 27.

RECEIPTS.	Westminster POPULATION 1,594	Newbury POPULATION 1,590	Buckland POPULATION 1,569	Norwell POPULATION 1,563
REVENUE.	\$28,599.95	\$29,472.67	\$41,857.89	\$32,090.94
General,	24,957.23	21,986.65	37,858.94	27,634.07
<i>Taxes,</i>	<i>22,668.49</i>	<i>19,702.53</i>	<i>35,246.81</i>	<i>25,544.60</i>
Property and poll,	20,251.06	7,848.84	32,702.56	23,498.48
Corporation, bank, etc.,	2,317.43	11,853.69	2,544.25	2,046.12
<i>Licenses and permits,</i>	<i>34.00</i>	<i>68.00</i>	<i>6.00</i>	<i>28.00</i>
<i>Fines and forfeits,</i>	<i>4.84</i>	<i>25.00</i>	<i>90.00</i>	<i>5.20</i>
<i>Grants and gifts,</i>	<i>2,349.90</i>	<i>2,191.12</i>	<i>2,516.13</i>	<i>2,061.27</i>
For expenses,	2,349.90	2,191.12	2,516.13	2,061.27
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,642.72	7,486.02	3,998.95	4,456.87
<i>Special assessments,</i>	<i>118.80</i>	<i>954.10</i>	<i>105.00</i>	<i>108.99</i>
To meet expenses,	118.80	954.10	—	108.99
To meet outlays,	—	—	105.00	—
<i>Privileges,</i>	<i>—</i>	<i>2,485.76</i>	<i>14.21</i>	<i>406.08</i>
<i>Departmental,</i>	<i>2,774.86</i>	<i>3,913.35</i>	<i>3,382.49</i>	<i>3,176.33</i>
General government,	307.38	—	827.55	4.20
Protection of persons and property,	1,018.78	728.85	30.31	10.19
Health and sanitation,	—	—	—	—
Highways,	—	11.75	6.50	17.75
Charities,	232.75	395.50	1,926.13	595.69
Soldiers' benefits,	942.00	2,312.00	486.00	2,006.00
Schools,	258.50	465.25	46.00	542.50
Libraries,	15.45	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	60.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>13.08</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	13.08
<i>Cemeteries,</i>	<i>198.34</i>	<i>—</i>	<i>—</i>	<i>161.00</i>
<i>Interest,</i>	<i>550.72</i>	<i>132.81</i>	<i>497.25</i>	<i>591.39</i>
On sinking funds,	—	—	264.35	—
On trust and investment funds,	412.11	—	—	157.50
All other,	138.61	132.81	232.40	433.89
NON-REVENUE.	\$28,494.64	\$11,023.77	\$22,717.90	\$33,848.74
Offsets to outlays,	—	—	—	2,860.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,860.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	4,000.00	15,500.00	24,007.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>4,000.00</i>	<i>15,500.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	16,667.50	—	275.00	8.10
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>16,667.50</i>	<i>—</i>	<i>275.00</i>	<i>8.10</i>
Refunds,	—	—	34.57	741.36
Agency, trust, and investment,	11,827.14	7,023.77	6,908.33	6,232.28
<i>Taxes and licenses for State,</i>	<i>1,920.00</i>	<i>3,760.00</i>	<i>3,200.00</i>	<i>2,480.00</i>
<i>Taxes for county,</i>	<i>1,067.00</i>	<i>3,263.77</i>	<i>3,708.33</i>	<i>1,756.55</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8,840.14</i>	<i>—</i>	<i>—</i>	<i>1,995.73</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$28,599.95	\$29,472.67	\$41,857.89	\$34,950.94
Premiums,	—	—	—	7.00
Municipal indebtedness,	—	4,000.00	15,500.00	24,000.00
Transfers and refunds,	16,667.50	—	309.57	749.46
Agency, trust, and investment,	11,827.14	7,023.77	6,908.33	6,232.28
Total receipts,	\$57,094.59	\$40,496.44	\$64,575.79	\$65,939.68
<i>Balance on hand, including funds,</i>	<i>1,092.80</i>	<i>6,638.70</i>	<i>1,718.20</i>	<i>6,652.07</i>
GRAND TOTAL,	\$58,187.39	\$47,135.14	\$66,288.99	\$72,591.75

Graded According to Population of 1915 — Continued.

GROUP 27.

PAYMENTS.	Westminster POPULATION 1,594	Newbury POPULATION 1,590	Buckland POPULATION 1,569	Norwell POPULATION 1,563
Maintenance,	\$24,930.61	\$29,054.94	\$25,540.95	\$26,987.13
<i>Departmental,</i>	<i>24,423.81</i>	<i>29,054.94</i>	<i>25,540.95</i>	<i>26,765.77</i>
General government,	1,897.35	1,644.67	1,306.38	2,135.28
Protection of persons and property,	2,200.19	2,824.60	989.12	2,170.74
Health and sanitation,	723.97	1,163.61	162.55	354.57
Highways,	4,371.81	7,485.39	5,799.34	5,142.24
Charities,	1,850.98	1,750.86	2,736.58	3,479.14
Soldiers' benefits,	1,084.25	2,510.64	490.00	2,066.00
Schools,	10,907.53	11,185.58	12,678.48	10,781.32
Libraries,	1,122.41	200.00	1,150.00	100.00
Recreation,	2.50	3.90	150.00	67.85
Pensions,	—	—	—	—
Unclassified,	262.82	285.69	78.50	468.63
<i>Public service enterprises,</i>	<i>166.23</i>	<i>—</i>	<i>—</i>	<i>19.11</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	166.23	—	—	19.11
<i>Cemeteries,</i>	<i>335.67</i>	<i>—</i>	<i>—</i>	<i>202.26</i>
<i>Administration of trust funds,</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	500.00	75.00	1,164.18	1,171.93
<i>Loans, general purposes,</i>	<i>500.00</i>	<i>75.00</i>	<i>1,164.18</i>	<i>1,171.93</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,599.40	5,980.84	681.66	10,661.99
<i>Departmental,</i>	<i>1,599.40</i>	<i>5,980.84</i>	<i>681.66</i>	<i>10,661.99</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	100.00	5,980.84	681.66	10,661.99
Charities,	—	—	—	—
Schools,	1,499.40	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,000.00	4,000.00	27,500.00	20,300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>—</i>	<i>8,500.00</i>	<i>2,800.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>4,000.00</i>	<i>19,000.00</i>	<i>17,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	16,667.50	—	275.00	8.10
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>275.00</i>	<i>—</i>
<i>All other,</i>	<i>16,667.50</i>	<i>—</i>	<i>—</i>	<i>8.10</i>
Refunds,	—	—	34.57	741.36
Agency, trust, and investment,	12,338.63	7,023.77	7,448.18	6,223.92
<i>Taxes and licenses for State,</i>	<i>1,920.00</i>	<i>3,760.00</i>	<i>3,200.00</i>	<i>2,480.00</i>
<i>Taxes for county,</i>	<i>1,067.00</i>	<i>3,263.77</i>	<i>3,708.33</i>	<i>1,766.55</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>9,351.63</i>	<i>—</i>	<i>539.85</i>	<i>1,987.37</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$25,430.61	\$29,129.94	\$26,705.13	\$28,159.06
Permanent debt (except from sinking funds),	1,000.00	—	8,500.00	2,800.00
Sinking fund requirements from revenue,	—	—	275.00	—
Outlays,	1,599.40	5,980.84	681.66	10,661.99
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	4,000.00	19,000.00	17,500.00
Transfers (except to sinking funds) and refunds,	16,667.50	—	34.57	749.46
Agency, trust, and investment,	12,338.63	7,023.77	7,448.18	6,223.92
Total payments,	\$57,036.14	\$46,134.55	\$62,644.54	\$66,094.43
<i>Balance on hand, including funds,</i>	<i>1,151.25</i>	<i>1,000.59</i>	<i>3,644.45</i>	<i>6,497.82</i>
GRAND TOTAL,	\$58,187.39	\$47,135.14	\$66,288.99	\$72,591.75

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 28.

RECEIPTS.	Cheshire POPULATION 1,535	West Newbury POPULATION 1,529	Sandwich POPULATION 1,500	Lakeville POPULATION 1,491
REVENUE.	\$21,030.73	\$27,087.94	\$36,592.00	\$25,636.90
General,	17,568.93	22,709.30	32,396.53	22,346.20
<i>Taxes,</i>	<i>12,731.29</i>	<i>20,835.18</i>	<i>28,754.52</i>	<i>18,385.36</i>
Property and poll,	11,366.61	18,911.85	27,387.23	15,372.19
Corporation, bank, etc.,	1,364.68	1,723.33	1,367.29	3,013.17
<i>Licenses and permits,</i>	<i>979.00</i>	<i>4.00</i>	<i>1,158.00</i>	<i>50.00</i>
<i>Fines and forfeits,</i>	<i>7.64</i>	<i>—</i>	<i>122.00</i>	<i>183.00</i>
<i>Grants and gifts,</i>	<i>3,851.00</i>	<i>2,070.12</i>	<i>2,362.01</i>	<i>3,727.84</i>
For expenses,	3,851.00	2,070.12	2,362.01	3,647.84
For outlays,	—	—	—	80.00
All other,	—	—	—	—
Commercial,	3,461.80	4,378.64	4,195.47	3,290.70
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>80.65</i>	<i>121.06</i>
To meet expenses,	—	—	80.65	121.06
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,382.98</i>	<i>1,289.33</i>	<i>—</i>	<i>2,481.33</i>
<i>Departmental,</i>	<i>1,279.49</i>	<i>2,513.49</i>	<i>2,149.18</i>	<i>533.00</i>
General government,	20.50	10.08	432.55	10.00
Protection of persons and property,	—	111.85	326.52	71.80
Health and sanitation,	—	—	250.71	—
Highways,	91.88	—	—	28.00
Charities,	189.78	249.46	160.90	265.05
Soldiers' benefits,	814.00	1,702.00	776.00	132.00
Schools,	45.35	316.42	160.75	13.15
Libraries,	—	—	35.50	13.00
Recreation,	—	—	—	—
Unclassified,	117.98	123.68	6.25	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>173.15</i>	<i>—</i>	<i>9.75</i>	<i>—</i>
<i>Interest,</i>	<i>626.18</i>	<i>575.82</i>	<i>1,955.89</i>	<i>155.31</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	600.00	290.67	1,133.17	—
All other,	26.18	285.15	822.72	155.31
NON-REVENUE.	\$12,720.13	\$26,047.22	\$35,894.23	\$18,382.99
Offsets to outlays,	—	800.00	—	—
<i>Departmental,</i>	<i>—</i>	<i>800.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,500.00	19,059.75	26,000.00	14,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,500.00</i>	<i>19,000.00</i>	<i>26,000.00</i>	<i>14,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>59.75</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	600.00	716.01	1,147.20	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	600.00	716.01	1,147.20	—
Refunds,	50.00	3.50	8.50	14.58
Agency, trust, and investment,	4,570.13	5,467.96	8,738.53	4,368.41
<i>Taxes and licenses for State,</i>	<i>2,165.00</i>	<i>2,080.00</i>	<i>2,955.00</i>	<i>2,405.43</i>
<i>Taxes for county,</i>	<i>1,732.07</i>	<i>1,805.49</i>	<i>1,787.31</i>	<i>1,699.89</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>673.06</i>	<i>1,582.47</i>	<i>4,016.22</i>	<i>263.09</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$21,030.73	\$27,887.94	\$36,592.00	\$25,636.90
Premiums,	—	—	—	—
Municipal indebtedness,	7,500.00	19,059.75	26,000.00	14,000.00
Transfers and refunds,	650.00	719.51	1,155.70	14.58
Agency, trust, and investment,	4,570.13	5,467.96	8,738.53	4,368.41
Total receipts,	\$33,750.86	\$53,135.16	\$72,486.23	\$44,019.89
Balance on hand, including funds,	3,547.12	1,042.02	5,747.15	3,774.67
GRAND TOTAL,	\$37,297.98	\$54,177.18	\$78,233.38	\$47,794.56

Graded According to Population of 1915 — Continued.

GROUP 28.

PAYMENTS.	Cheshire POPULATION 1,535	West Newbury POPULATION 1,529	Sandwich POPULATION 1,500	Lakeville POPULATION 1,491
Maintenance,	\$20,179.66	\$26,702.48	\$29,355.77	\$19,585.27
<i>Departmental,</i>	<i>19,946.86</i>	<i>26,697.48</i>	<i>29,306.02</i>	<i>19,585.27</i>
General government,	1,539.58	2,362.71	4,129.55	1,419.14
Protection of persons and property,	221.98	2,160.09	2,225.10	1,061.67
Health and sanitation,	471.85	402.81	807.75	229.75
Highways,	5,185.47	4,587.96	3,827.20	4,124.00
Charities,	1,663.12	1,053.69	4,244.07	1,174.86
Soldiers' benefits,	820.00	1,691.50	768.00	178.00
Schools,	9,512.14	11,184.92	10,640.25	10,712.56
Libraries,	185.82	961.55	1,224.60	529.99
Recreation,	—	—	300.00	—
Pensions,	—	—	—	—
Unclassified,	346.90	2,292.25	1,139.50	155.30
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>232.80</i>	<i>—</i>	<i>49.75</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Interest,	422.60	840.00	1,539.60	733.33
<i>Loans, general purposes,</i>	<i>422.60</i>	<i>840.00</i>	<i>1,539.60</i>	<i>733.33</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,688.02	3,131.68	3,091.38	948.56
<i>Departmental,</i>	<i>1,688.02</i>	<i>3,131.68</i>	<i>3,091.38</i>	<i>948.56</i>
General government,	200.00	—	—	—
Protection of persons and property,	—	—	—	624.23
Health and sanitation,	200.00	—	—	—
Highways,	1,288.02	2,799.68	—	—
Charities,	—	—	—	—
Schools,	—	—	3,091.38	324.33
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	332.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,600.00	12,500.00	29,500.00	17,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,100.00</i>	<i>1,000.00</i>	<i>2,500.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,500.00</i>	<i>11,500.00</i>	<i>27,000.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	600.00	716.01	1,147.20	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>600.00</i>	<i>716.01</i>	<i>1,147.20</i>	<i>—</i>
Refunds,	50.00	3.50	8.50	14.58
Agency, trust, and investment,	4,570.58	5,495.74	9,038.95	4,368.41
<i>Taxes and licenses for State,</i>	<i>2,165.00</i>	<i>2,080.00</i>	<i>2,935.00</i>	<i>2,405.43</i>
<i>Taxes for county,</i>	<i>1,732.07</i>	<i>1,805.49</i>	<i>1,787.31</i>	<i>1,699.89</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>673.51</i>	<i>1,610.25</i>	<i>4,316.64</i>	<i>263.09</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$20,602.26	\$27,542.48	\$30,895.37	\$20,318.60
Permanent debt (except from sinking funds),	1,100.00	1,000.00	2,500.00	3,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,688.02	3,131.68	3,091.38	948.56
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,500.00	11,500.00	27,000.00	14,000.00
Transfers (except to sinking funds) and refunds,	650.00	719.51	1,155.70	14.58
Agency, trust, and investment,	4,570.58	5,495.74	9,038.95	4,368.41
Total payments,	\$36,110.86	\$49,389.41	\$73,681.40	\$42,650.15
<i>Balance on hand, including funds,</i>	<i>1,187.12</i>	<i>4,787.77</i>	<i>4,551.98</i>	<i>5,144.41</i>
GRAND TOTAL,	\$37,297.98	\$54,177.18	\$78,233.38	\$47,794.56

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 29.

RECEIPTS.	Marion POPULATION 1,487	Shelburne POPULATION 1,484	Rowley POPULATION 1,481	Westwood POPULATION 1,448
REVENUE.	\$73,240.72	\$37,842.66	\$33,369.04	\$58,099.48
General,	54,811.20	34,344.76	24,034.38	53,367.27
<i>Taxes,</i>	<i>54,518.97</i>	<i>30,678.96</i>	<i>20,972.31</i>	<i>52,884.48</i>
Property and poll,	49,825.30	29,566.91	18,671.00	47,273.79
Corporation, bank, etc.,	4,883.67	1,112.05	2,301.31	5,710.69
<i>Licenses and permits,</i>	<i>71.50</i>	<i>1,235.50</i>	<i>43.00</i>	<i>23.55</i>
<i>Fines and forfeits,</i>	<i>25.00</i>	<i>30.00</i>	<i>73.40</i>	<i>30.00</i>
<i>Grants and gifts,</i>	<i>195.73</i>	<i>2,412.30</i>	<i>2,945.67</i>	<i>324.24</i>
For expenses,	195.73	2,412.30	2,945.67	324.24
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	18,429.52	3,497.90	9,334.66	4,732.21
<i>Special assessments,</i>	<i>24.55</i>	—	<i>874.80</i>	<i>680.36</i>
To meet expenses,	—	—	874.20	197.43
To meet outlays,	24.55	—	—	482.93
<i>Privileges,</i>	<i>500.00</i>	—	<i>789.67</i>	<i>1,446.25</i>
<i>Departmental,</i>	<i>6,009.05</i>	<i>2,812.72</i>	<i>2,541.13</i>	<i>1,714.95</i>
General government,	71.70	1,233.07	75.85	220.00
Protection of persons and property,	24.80	34.62	123.40	616.00
Health and sanitation,	1,832.04	—	—	—
Highways,	2,350.15	5.28	39.45	252.50
Charities,	1,026.02	—	1,175.39	165.00
Soldiers' benefits,	642.00	486.00	1,002.00	72.00
Schools,	22.04	1,053.75	119.01	365.45
Libraries,	—	—	6.03	—
Recreation,	33.86	—	—	—
Unclassified,	6.44	—	—	24.00
<i>Public service enterprises,</i>	<i>11,618.67</i>	—	<i>4,674.99</i>	—
Electric light,	—	—	4,674.99	—
Water,	11,618.67	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2.00</i>	—	<i>81.50</i>	—
<i>Interest,</i>	<i>275.25</i>	<i>685.18</i>	<i>373.17</i>	<i>890.65</i>
On sinking funds,	—	562.40	—	—
On trust and investment funds,	—	—	66.18	468.12
All other,	275.25	122.78	306.99	422.53
NON-REVENUE.	\$44,340.57	\$19,972.73	\$18,796.34	\$14,702.39
Offsets to outlays,	50.00	6,392.68	396.62	—
<i>Departmental,</i>	<i>50.00</i>	<i>6,392.68</i>	—	—
<i>Public service enterprises,</i>	—	—	<i>396.62</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	25,000.00	4,000.00	11,200.00	4,000.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	<i>1,200.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>25,000.00</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	138.19	600.00	49.44	—
<i>From sinking funds,</i>	—	—	—	—
All other,	138.19	600.00	49.44	—
Refunds,	263.55	31.06	114.87	269.29
Agency, trust, and investment,	18,888.83	8,948.99	7,035.41	10,433.10
<i>Taxes and licenses for State,</i>	<i>11,070.73</i>	<i>5,240.66</i>	<i>3,680.00</i>	<i>6,960.00</i>
<i>Taxes for county,</i>	<i>7,818.10</i>	<i>3,708.33</i>	<i>3,194.32</i>	<i>3,310.33</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	<i>161.09</i>	<i>162.77</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$73,290.72	\$44,235.34	\$33,765.66	\$58,099.48
Premiums,	—	—	—	—
Municipal indebtedness,	25,000.00	4,000.00	11,200.00	4,000.00
Transfers and refunds,	401.74	631.06	164.31	269.29
Agency, trust, and investment,	18,888.83	8,948.99	7,035.41	10,433.10
Total receipts,	\$117,581.29	\$57,815.39	\$52,165.38	\$72,801.87
<i>Balance on hand, including funds,</i>	<i>2,389.04</i>	<i>13,620.31</i>	<i>5,502.81</i>	<i>21,070.93</i>
GRAND TOTAL,	\$119,970.33	\$71,435.70	\$57,668.19	\$93,872.80

Graded According to Population of 1915 — Continued.

GROUP 29.

PAYMENTS.	Marion POPULATION 1,487	Shelburne POPULATION 1,484	Rowley POPULATION 1,481	Westwood POPULATION 1,448
Maintenance,	\$45,456.61	\$26,197.88	\$30,318.94	\$41,514.12
<i>Departmental,</i>	<i>41,790.49</i>	<i>26,191.88</i>	<i>26,372.52</i>	<i>41,171.24</i>
General government,	4,154.85	3,010.99	2,152.41	4,345.90
Protection of persons and property,	4,342.94	1,035.50	2,549.42	5,012.86
Health and sanitation,	1,758.57	421.84	259.18	824.08
Highways,	13,711.59	6,685.59	3,821.86	11,759.24
Charities,	2,588.94	110.50	3,475.80	1,130.32
Soldiers' benefits,	602.67	520.00	1,104.90	245.54
Schools,	12,105.11	13,193.62	12,090.67	14,942.62
Libraries,	300.00	841.05	308.72	763.77
Recreation,	579.76	175.00	163.50	1,654.66
Pensions,	265.92	—	—	—
Unclassified,	1,380.14	197.79	446.06	492.25
<i>Public service enterprises,</i>	<i>3,639.97</i>	<i>—</i>	<i>3,699.92</i>	<i>—</i>
Electric light,	—	—	3,699.92	—
Water,	3,639.97	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>26.15</i>	<i>6.00</i>	<i>246.50</i>	<i>300.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>42.88</i>
Interest,	5,539.60	1,167.50	752.32	2,119.60
<i>Loans, general purposes,</i>	<i>1,759.60</i>	<i>1,167.50</i>	<i>318.72</i>	<i>2,119.60</i>
<i>Loans, public service enterprises,</i>	<i>3,780.00</i>	<i>—</i>	<i>433.60</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,349.25	10,318.01	3,603.18	2,993.58
<i>Departmental,</i>	<i>2,519.13</i>	<i>10,318.01</i>	<i>1,627.25</i>	<i>2,993.58</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	2,110.90	—	—
Highways,	1,750.00	8,207.11	1,503.00	2,739.83
Charities,	—	—	—	—
Schools,	769.13	—	—	253.75
Libraries,	—	—	124.25	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,830.12</i>	<i>—</i>	<i>1,975.93</i>	<i>—</i>
Electric light,	—	—	1,975.93	—
Water,	2,830.12	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	34,250.00	8,000.00	12,980.00	7,830.67
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>9,250.00</i>	<i>4,000.00</i>	<i>2,980.00</i>	<i>3,830.67</i>
<i>Bonds refunded, current year,</i>	<i>25,000.00</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	138.19	600.00	49.44	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>138.19</i>	<i>100.00</i>	<i>49.44</i>	<i>—</i>
Refunds,	263.55	31.06	114.87	269.29
Agency, trust, and investment,	18,888.83	10,011.39	6,936.64	10,585.34
<i>Taxes and licenses for State,</i>	<i>11,070.73</i>	<i>5,240.66</i>	<i>3,680.00</i>	<i>6,960.00</i>
<i>Taxes for county,</i>	<i>7,818.10</i>	<i>3,708.33</i>	<i>3,194.32</i>	<i>3,310.33</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>1,062.40</i>	<i>62.32</i>	<i>315.01</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$50,996.21	\$27,365.38	\$31,071.26	\$43,633.72
Permanent debt (except from sinking funds),	9,250.00	4,000.00	2,980.00	3,830.67
Sinking fund requirements from revenue,	—	500.00	—	—
Outlays,	5,349.25	10,318.01	3,603.18	2,993.58
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	25,000.00	4,000.00	10,000.00	4,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	401.74	131.06	164.31	269.29
Agency, trust, and investment,	18,888.83	10,011.39	6,936.64	10,585.34
Total payments,	\$109,886.03	\$56,325.84	\$54,755.39	\$65,312.60
<i>Balance on hand, including funds,</i>	<i>10,084.30</i>	<i>15,109.86</i>	<i>2,912.80</i>	<i>28,560.20</i>
GRAND TOTAL,	\$119,970.33	\$71,435.70	\$57,668.19	\$93,872.80

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 30.

RECEIPTS.	Millis POPULATION 1,442	Huntington POPULATION 1,427	Yarmouth POPULATION 1,415	Plainville POPULATION 1,408
REVENUE.	\$37,068.82	\$22,181.00	\$39,596.82	\$29,422.27
General,	30,833.48	19,039.22	37,075.03	25,108.03
<i>Taxes,</i>	<i>28,726.97</i>	<i>15,341.77</i>	<i>34,970.73</i>	<i>22,674.05</i>
Property and poll,	27,939.85	14,759.89	32,399.46	22,323.81
Corporation, bank, etc.,	787.12	581.88	2,571.27	350.24
<i>Licenses and permits,</i>	<i>275.50</i>	<i>1,068.75</i>	<i>105.00</i>	<i>168.00</i>
<i>Fines and forfeits,</i>	<i>38.04</i>	<i>190.60</i>	<i>180.00</i>	<i>40.00</i>
<i>Grants and gifts,</i>	<i>1,792.97</i>	<i>2,438.20</i>	<i>1,819.30</i>	<i>2,225.98</i>
For expenses,	1,792.97	2,438.20	1,819.30	2,225.98
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	6,235.34	3,141.78	2,521.79	4,314.24
<i>Special assessments,</i>	<i>617.73</i>	<i>—</i>	<i>—</i>	<i>97.52</i>
To meet expenses,	617.73	—	—	97.52
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>442.77</i>	<i>779.35</i>	<i>45.45</i>	<i>170.64</i>
<i>Departmental,</i>	<i>526.25</i>	<i>2,095.11</i>	<i>1,285.83</i>	<i>1,141.35</i>
General government,	13.79	4.00	59.70	172.00
Protection of persons and property,	63.26	208.38	43.53	80.85
Health and sanitation,	—	—	—	—
Highways,	—	68.04	26.50	—
Charities,	251.64	1,063.34	524.68	384.25
Soldiers' benefits,	144.00	360.00	528.00	322.00
Schools,	32.96	378.00	73.42	178.50
Libraries,	20.60	7.35	—	3.75
Recreation,	—	—	25.00	—
Unclassified,	—	6.00	5.00	—
<i>Public service enterprises,</i>	<i>3,762.03</i>	<i>—</i>	<i>—</i>	<i>2,448.96</i>
Electric light,	—	—	—	—
Water,	3,762.03	—	—	2,448.96
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>63.64</i>	<i>—</i>	<i>243.22</i>	<i>—</i>
<i>Interest,</i>	<i>822.92</i>	<i>267.32</i>	<i>947.29</i>	<i>455.77</i>
On sinking funds,	494.13	—	—	—
On trust and investment funds,	199.48	77.56	611.34	29.36
All other,	129.31	189.76	335.95	426.41
NON-REVENUE.	\$25,120.91	\$23,102.61	\$30,705.41	\$27,334.31
Offsets to outlays,	2,154.95	1,783.81	10.00	—
<i>Departmental,</i>	<i>2,154.95</i>	<i>1,783.81</i>	<i>10.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,000.00	17,000.00	18,224.68	24,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>17,000.00</i>	<i>16,000.00</i>	<i>24,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>2,224.68</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,226.03	—	591.34	50.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,226.03</i>	<i>—</i>	<i>591.34</i>	<i>50.00</i>
Refunds,	6.35	198.74	802.67	69.17
Agency, trust, and investment,	6,733.58	4,120.06	11,076.72	2,715.14
<i>Taxes and licenses for State,</i>	<i>2,640.00</i>	<i>1,925.25</i>	<i>5,417.41</i>	<i>1,840.00</i>
<i>Taxes for county,</i>	<i>1,255.64</i>	<i>2,194.81</i>	<i>3,016.09</i>	<i>875.14</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,837.94</i>	<i>—</i>	<i>2,643.22</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$39,223.77	\$23,964.81	\$39,606.82	\$29,422.27
Premiums,	—	—	—	—
Municipal indebtedness,	15,000.00	17,000.00	18,224.68	24,500.00
Transfers and refunds,	1,232.38	198.74	1,394.01	119.17
Agency, trust, and investment,	6,733.58	4,120.06	11,076.72	2,715.14
Total receipts,	\$62,189.73	\$45,283.61	\$70,302.23	\$56,756.58
Balance on hand, including funds,	3,767.95	3,674.97	7,573.73	1,575.22
GRAND TOTAL,	\$65,957.68	\$48,958.58	\$77,875.96	\$58,331.80

Graded According to Population of 1915 — Continued.

GROUP 30.

PAYMENTS.	Millis POPULATION 1,442	Huntington POPULATION 1,427	Yarmouth POPULATION 1,415	Plainville POPULATION 1,408
Maintenance,	\$26,176.50	\$21,011.53	\$32,208.99	\$21,969.85
<i>Departmental,</i>	<i>23,717.31</i>	<i>21,011.53</i>	<i>31,830.88</i>	<i>20,831.24</i>
General government,	2,012.40	1,336.26	4,642.66	1,766.09
Protection of persons and property,	2,501.48	1,444.34	993.73	926.90
Health and sanitation,	398.40	354.25	415.69	335.41
Highways,	5,102.51	3,834.41	5,920.00	3,930.63
Charities,	1,307.78	3,233.84	3,501.84	1,751.55
Soldiers' benefits,	128.00	360.00	648.00	378.00
Schools,	11,537.11	9,699.10	15,036.28	10,596.31
Libraries,	286.23	160.62	216.30	451.27
Recreation,	—	196.94	46.10	—
Pensions,	—	—	—	—
Unclassified,	443.40	391.77	410.28	695.08
<i>Public service enterprises,</i>	<i>2,293.99</i>	<i>—</i>	<i>—</i>	<i>1,138.61</i>
Electric light,	—	—	—	—
Water,	2,293.99	—	—	1,138.61
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>165.20</i>	<i>—</i>	<i>358.11</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
Interest,	3,879.90	507.35	760.84	1,864.23
<i>Loans, general purposes,</i>	<i>1,315.78</i>	<i>507.35</i>	<i>760.84</i>	<i>632.23</i>
<i>Loans, public service enterprises,</i>	<i>2,564.12</i>	<i>—</i>	<i>—</i>	<i>1,232.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,964.08	2,790.66	1,559.72	—
<i>Departmental,</i>	<i>4,283.09</i>	<i>2,790.66</i>	<i>1,559.72</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	992.57	—	—
Highways,	4,283.09	1,798.09	1,159.72	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	400.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>680.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	680.99	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,120.00	16,000.00	25,451.84	30,400.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,120.00</i>	<i>1,000.00</i>	<i>6,000.00</i>	<i>3,400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,000.00</i>	<i>15,000.00</i>	<i>16,000.00</i>	<i>27,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>3,451.84</i>	<i>—</i>
Transfers,	1,226.03	—	591.34	50.00
<i>To sinking funds from revenue,</i>	<i>1,042.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>183.29</i>	<i>—</i>	<i>591.34</i>	<i>50.00</i>
Refunds,	6.35	198.74	802.67	69.17
Agency, trust, and investment,	8,349.64	3,872.37	11,076.72	2,715.14
<i>Taxes and licenses for State,</i>	<i>2,640.00</i>	<i>1,600.00</i>	<i>5,417.41</i>	<i>1,840.00</i>
<i>Taxes for county,</i>	<i>1,255.64</i>	<i>2,194.81</i>	<i>3,016.09</i>	<i>875.14</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,454.00</i>	<i>77.56</i>	<i>2,643.22</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$30,056.40	\$21,518.88	\$32,969.83	\$23,834.08
Permanent debt (except from sinking funds),	5,120.00	1,000.00	6,000.00	3,400.00
Sinking fund requirements from revenue,	1,042.74	—	—	—
Outlays,	4,964.08	2,790.66	1,559.72	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	15,000.00	19,451.84	27,000.00
Transfers (except to sinking funds) and refunds,	189.64	198.74	1,394.01	119.17
Agency, trust, and investment,	8,349.64	3,872.37	11,076.72	2,715.14
Total payments,	\$64,722.50	\$44,380.65	\$72,452.12	\$57,068.39
Balance on hand, including funds,	1,235.18	4,577.93	5,423.84	1,263.41
GRAND TOTAL,	\$65,957.68	\$48,958.58	\$77,875.96	\$58,331.80

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 31.

RECEIPTS.	Sterling POPULATION 1,403	Nahant POPULATION 1,387	Bedford POPULATION 1,365	Southwick POPULATION 1,365
REVENUE.	\$42,144.36	\$94,276.16	\$46,923.70	\$20,785.99
General,	33,919.10	86,406.93	35,148.15	19,237.99
<i>Taxes,</i>	29,797.69	80,379.29	32,276.93	15,110.29
Property and poll,	28,009.43	72,354.57	29,996.58	14,808.74
Corporation, bank, etc.,	1,788.26	8,024.72	2,280.35	301.55
<i>Licenses and permits,</i>	1,150.00	4,688.75	913.75	8.00
<i>Fines and forfeits,</i>	98.95	1,312.70	11.17	48.60
<i>Grants and gifts,</i>	2,872.46	26.19	1,946.30	4,038.33
For expenses,	2,872.46	26.19	1,946.30	4,038.33
For outlays,	—	—	—	—
All other,	—	—	—	32.77
Commercial,	8,225.26	7,869.23	11,775.55	1,548.00
<i>Special assessments,</i>	113.68	—	828.68	—
To meet expenses,	113.68	—	828.68	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	441.49	—	1,359.65	—
<i>Departmental,</i>	1,098.04	765.05	3,603.00	1,621.38
General government,	52.50	201.00	498.99	47.00
Protection of persons and property,	135.75	90.00	551.15	66.04
Health and sanitation,	9.14	41.25	17.51	—
Highways,	—	—	88.64	26.50
Charities,	3.30	—	1,963.41	65.14
Soldiers' benefits,	766.00	324.00	288.00	404.00
Schools,	59.25	54.50	155.30	.50
Libraries,	64.10	39.30	35.00	—
Recreation,	—	5.00	—	—
Unclassified,	8.00	10.00	5.00	12.20
<i>Public service enterprises,</i>	4,096.03	6,682.79	3,723.72	—
Electric light,	4,096.03	—	—	—
Water,	—	6,682.79	3,723.72	—
All other,	—	—	—	—
<i>Cemeteries,</i>	560.67	—	1,124.45	52.32
<i>Interest,</i>	1,915.35	421.39	1,156.05	874.30
On sinking funds,	—	—	—	—
On trust and investment funds,	1,745.53	—	523.58	570.43
All other,	169.82	421.39	612.47	303.87
NON-REVENUE.	\$33,622.99	\$69,564.99	\$63,438.58	\$22,347.88
Offsets to outlays,	—	—	6,327.65	2,036.54
<i>Departmental,</i>	—	—	6,167.58	2,036.54
<i>Public service enterprises,</i>	—	—	160.07	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	24,000.00	34,100.00	49,000.00	17,450.00
Loans, general purposes,	—	11,600.00	9,000.00	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	24,000.00	22,500.00	40,000.00	17,450.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	1,411.16	—	985.80	—
From sinking funds,	—	—	—	—
All other,	1,411.16	—	985.80	—
Refunds,	8.99	2,853.90	213.23	281.60
Agency, trust, and investment,	8,202.84	32,611.09	6,911.90	2,579.74
<i>Taxes and licenses for State,</i>	2,855.00	16,950.25	3,836.35	1,680.00
<i>Taxes for county,</i>	1,378.00	13,541.15	2,271.60	854.66
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	3,969.84	2,119.69	803.95	45.08
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$42,144.36	\$94,276.16	\$53,251.35	\$22,822.53
Premiums,	—	—	—	—
Municipal indebtedness,	24,000.00	34,100.00	49,000.00	17,450.00
Transfers and refunds,	1,420.15	2,853.90	1,199.03	281.60
Agency, trust, and investment,	8,202.84	32,611.09	6,911.90	2,579.74
Total receipts,	\$76,767.35	\$163,841.15	\$110,362.28	\$43,133.87
Balance on hand, including funds,	5,094.89	89,625.08	15,492.37	887.53
GRAND TOTAL,	\$78,862.24	\$253,466.23	\$125,854.65	\$44,021.40

¹ Includes \$10 from administration of trust funds.

Graded According to Population of 1915 — Continued.

GROUP 31.

PAYMENTS.	Sterling POPULATION 1,403	Nahant POPULATION 1,387	Bedford POPULATION 1,365	Southwick POPULATION 1,365
Maintenance,	\$26,826.60	\$83,633.14	\$40,084.36	\$15,990.39
<i>Departmental,</i>	<i>22,859.93</i>	<i>78,190.67</i>	<i>37,534.67</i>	<i>15,892.64</i>
General government,	1,960.90	8,405.43	3,077.42	1,696.28
Protection of persons and property,	1,584.99	16,155.68	5,413.57	639.74
Health and sanitation,	528.85	7,357.56	598.99	449.49
Highways,	5,222.88	19,323.30	10,418.76	3,255.94
Charities,	1,496.95	377.67	3,625.53	597.00
Soldiers' benefits,	828.00	264.00	288.00	296.00
Schools,	9,803.20	16,590.22	12,181.02	8,223.98
Libraries,	577.79	3,518.96	757.46	385.57
Recreation,	32.00	4,202.13	15.88	50.00
Pensions,	—	556.68	—	—
Unclassified,	824.37	1,439.04	1,208.04	298.64
<i>Public service enterprises,</i>	<i>2,822.60</i>	<i>4,844.42</i>	<i>1,344.42</i>	—
Electric light,	2,822.60	4,844.42	1,344.42	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,144.07</i>	<i>598.05</i>	<i>1,155.27</i>	<i>61.75</i>
<i>Administration of trust funds,</i>	—	—	—	<i>36.00</i>
Interest,	1,502.47	10,141.06	2,932.89	571.87
<i>Loans, general purposes,</i>	<i>1,014.61</i>	<i>6,671.30</i>	<i>916.89</i>	<i>571.87</i>
<i>Loans, public service enterprises,</i>	<i>487.86</i>	<i>3,569.76</i>	<i>2,016.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	1,845.04	27,577.70	18,834.24	4,058.69
<i>Departmental,</i>	—	<i>27,085.68</i>	<i>18,506.35</i>	<i>4,058.69</i>
General government,	—	—	—	—
Protection of persons and property,	—	1,069.80	2,187.75	—
Health and sanitation,	—	225.52	—	—
Highways,	—	3,108.62	9,318.60	4,058.69
Charities,	—	—	—	—
Schools,	—	22,681.74	7,000.00	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,845.04</i>	<i>492.02</i>	<i>327.89</i>	—
Electric light,	1,845.04	492.02	327.89	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	37,800.00	17,842.28	42,400.00	19,387.45
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>6,800.00</i>	<i>17,842.28</i>	<i>6,400.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>31,500.00</i>	—	<i>36,000.00</i>	<i>15,350.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	<i>3,037.45</i>
Transfers,	1,411.16	—	985.80	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	<i>1,411.16</i>	—	<i>985.80</i>	—
Refunds,	8.99	2,853.90	213.23	281.60
Agency, trust, and investment,	8,388.82	53,001.50	6,969.80	2,612.51
<i>Taxes and licenses for State,</i>	<i>2,855.00</i>	<i>16,950.25</i>	<i>3,836.35</i>	<i>1,680.00</i>
<i>Taxes for county,</i>	<i>1,378.00</i>	<i>13,541.15</i>	<i>2,271.60</i>	<i>854.66</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>4,155.82</i>	<i>22,510.10</i>	<i>861.85</i>	<i>77.85</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$28,329.07	\$93,774.20	\$43,017.25	\$16,562.26
Permanent debt (except from sinking funds),	6,300.00	17,842.28	6,400.00	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,845.04	27,577.70	18,834.24	4,058.69
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	31,500.00	—	36,000.00	18,387.45
Transfers (except to sinking funds) and refunds,	1,420.15	2,853.90	1,199.03	281.60
Agency, trust, and investment,	8,388.82	53,001.50	6,969.80	2,612.51
Total payments,	\$77,783.08	\$195,049.58	\$112,420.32	\$42,902.51
Balance on hand, including funds,	1,079.16	58,416.65	13,434.33	1,118.89
GRAND TOTAL,	\$78,862.24	\$253,466.23	\$125,854.65	\$44,021.40

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 32.

RECEIPTS.	Mattapoisett POPULATION 1,352	Chester POPULATION 1,344	Pembroke POPULATION 1,337	Tisbury POPULATION 1,324
REVENUE.	\$34,547.08	\$23,559.80	\$37,575.51	\$41,411.35
General,	25,883.33	19,818.17	29,565.24	28,165.39
<i>Taxes,</i>	<i>24,171.04</i>	<i>15,962.34</i>	<i>27,073.46</i>	<i>27,056.09</i>
Property and poll,	21,913.14	15,205.81	24,412.21	25,901.50
Corporation, bank, etc.,	2,257.90	756.53	2,661.25	1,154.59
<i>Licenses and permits,</i>	<i>96.00</i>	<i>1,019.75</i>	<i>79.00</i>	<i>60.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>32.00</i>	<i>10.78</i>
<i>Grants and gifts,</i>	<i>1,616.29</i>	<i>2,836.08</i>	<i>2,330.78</i>	<i>1,038.52</i>
For expenses,	1,616.29	2,836.08	2,080.78	1,038.52
For outlays,	—	—	250.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,663.75	3,741.63	8,010.27	13,245.96
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>291.70</i>	<i>—</i>
To meet expenses,	—	—	291.70	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>412.27</i>	<i>—</i>	<i>376.03</i>	<i>—</i>
<i>Departmental,</i>	<i>1,689.23</i>	<i>3,229.06</i>	<i>6,400.70</i>	<i>572.11</i>
General government,	117.31	289.00	10.72	25.00
Protection of persons and property,	—	56.15	1,577.08	25.16
Health and sanitation,	—	—	—	—
Highways,	162.78	3.26	—	—
Charities,	659.38	1,097.40	1,672.55	55.95
Soldiers' benefits,	588.00	288.00	2,668.00	240.00
Schools,	125.03	1,481.75	470.35	226.00
Libraries,	36.78	13.50	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	2.00	—
<i>Public service enterprises,</i>	<i>5,762.99</i>	<i>—</i>	<i>247.70</i>	<i>11,877.74</i>
Electric light,	—	—	—	—
Water,	5,349.86	—	—	11,877.74
All other,	413.13	—	247.70	—
<i>Cemeteries,</i>	<i>—</i>	<i>40.00</i>	<i>94.15</i>	<i>567.00</i>
<i>Interest,</i>	<i>799.21</i>	<i>472.57</i>	<i>599.99</i>	<i>229.11</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	692.94	121.36	62.10	24.88
All other,	106.27	351.21	537.89	204.23
NON-REVENUE.	\$17,135.49	\$23,049.44	\$32,317.95	\$18,079.79
Offsets to outlays,	639.02	932.35	1,689.15	—
<i>Departmental,</i>	<i>275.00</i>	<i>932.35</i>	<i>1,689.15</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>364.02</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,000.00	17,000.00	25,738.00	10,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>8,000.00</i>	<i>17,000.00</i>	<i>25,738.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	441.44	79.90	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>441.44</i>	<i>79.90</i>	<i>—</i>	<i>—</i>
Refunds,	295.59	1,486.14	—	25.70
Agency, trust, and investment,	7,759.44	3,551.05	4,890.80	8,054.09
<i>Taxes and licenses for State,</i>	<i>4,320.00</i>	<i>2,005.25</i>	<i>2,160.00</i>	<i>3,836.09</i>
<i>Taxes for county,</i>	<i>3,059.49</i>	<i>864.66</i>	<i>1,529.95</i>	<i>3,103.18</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>379.95</i>	<i>157.74</i>	<i>367.62</i>	<i>1,114.82</i>
<i>All other,</i>	<i>—</i>	<i>533.40</i>	<i>833.33</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$35,186.10	\$24,492.15	\$39,264.66	\$41,411.35
Premiums,	—	—	—	—
Municipal indebtedness,	8,000.00	17,000.00	25,738.00	10,000.00
Transfers and refunds,	737.03	1,566.04	—	25.70
Agency, trust, and investment,	7,759.44	3,551.05	4,890.80	8,054.09
Total receipts,	\$51,682.57	\$46,609.24	\$69,893.46	\$59,491.14
Balance on hand, including funds,	5,129.40	678.94	5,145.73	8,650.88
GRAND TOTAL,	\$56,811.97	\$47,288.18	\$75,039.19	\$68,141.52

Graded According to Population of 1915 — Continued.

GROUP 32.

PAYMENTS.	Mattapoisset POPULATION 1,352	Chester POPULATION 1,344	Pembroke POPULATION 1,337	Tisbury POPULATION 1,324
Maintenance,	\$25,035.01	\$18,786.26	\$31,345.79	\$25,486.39
<i>Departmental,</i>	23,393.77	18,717.69	31,048.98	21,821.53
General government,	1,623.04	1,975.65	2,099.98	2,176.50
Protection of persons and property,	1,129.07	658.41	4,461.76	2,914.75
Health and sanitation,	400.12	427.35	311.52	578.47
Highways,	5,462.06	2,679.95	6,371.35	4,284.84
Charities,	2,061.55	1,412.74	3,700.79	784.04
Soldiers' benefits,	528.00	316.50	2,599.56	252.00
Schools,	10,912.20	10,710.82	10,690.62	10,416.00
Libraries,	956.86	247.70	343.43	200.00
Recreation,	15.00	—	3.00	—
Pensions,	—	—	—	—
Unclassified,	305.87	288.57	466.97	214.93
<i>Public service enterprises,</i>	1,641.24	—	105.49	2,888.78
Electric light,	—	—	—	—
Water,	1,547.21	—	—	2,888.73
All other,	94.03	—	105.49	—
<i>Cemeteries,</i>	—	68.57	191.32	776.13
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	3,452.06	980.36	1,291.41	3,768.57
<i>Loans, general purposes,</i>	139.68	980.36	1,291.41	688.57
<i>Loans, public service enterprises,</i>	3,312.38	—	—	3,080.00
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	5,389.15	2,822.06	2,939.15	2,756.06
<i>Departmental,</i>	4,465.05	2,822.06	2,939.15	2,631.22
General government,	—	—	500.00	88.25
Protection of persons and property,	—	—	—	537.97
Health and sanitation,	—	—	—	—
Highways,	4,041.21	2,822.06	2,439.15	2,005.00
Charities,	—	—	—	—
Schools,	322.32	—	—	—
Libraries,	—	—	—	—
Recreation,	101.52	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	924.10	—	—	124.84
Electric light,	—	—	—	—
Water,	924.10	—	—	124.84
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	8,619.00	18,350.00	24,000.00	14,100.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	619.00	1,250.00	3,000.00	4,100.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	8,000.00	17,000.00	21,000.00	10,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	441.44	79.90	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	441.44	79.90	—	—
Refunds,	295.59	1,486.14	—	25.70
Agency, trust, and investment,	8,010.94	3,632.41	4,952.90	8,058.97
<i>Taxes and licenses for State,</i>	4,320.00	2,005.25	2,160.00	3,836.09
<i>Taxes for county,</i>	3,059.49	854.66	1,529.95	3,103.18
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	631.45	239.10	429.62	1,119.70
<i>All other,</i>	—	533.40	833.33	—
RECAPITULATION.				
Maintenance and interest,	\$28,487.07	\$19,766.62	\$32,637.20	\$29,254.96
Permanent debt (except from sinking funds),	619.00	1,250.00	3,000.00	4,100.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,389.15	2,822.06	2,939.15	2,756.06
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	17,000.00	21,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	737.03	1,566.04	—	25.70
Agency, trust, and investment,	8,010.94	3,632.41	4,952.90	8,058.97
Total payments,	\$51,243.19	\$46,037.13	\$64,529.25	\$54,195.69
<i>Balance on hand, including funds,</i>	5,568.78	1,251.05	10,509.94	13,945.83
GRAND TOTAL,	\$56,811.97	\$47,288.18	\$75,039.19	\$68,141.52

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 33.

RECEIPTS.	West Boylston POPULATION 1,318	Lincoln POPULATION 1,310	Middleton POPULATION 1,308	North Reading POPULATION 1,292
REVENUE.	\$42,310.84	\$74,082.77	\$22,584.53	\$32,762.84
General,	33,461.60	54,618.67	15,193.52	22,704.44
<i>Taxes,</i>	<i>30,673.57</i>	<i>53,846.56</i>	<i>11,091.86</i>	<i>20,427.32</i>
Property and poll,	28,877.17	51,511.46	10,003.25	19,232.85
Corporation, bank, etc.,	1,796.40	2,335.10	1,088.61	1,194.47
<i>Licenses and permits,</i>	<i>30.00</i>	<i>2.00</i>	<i>2,655.75</i>	<i>8.00</i>
<i>Fines and forfeits,</i>	<i>38.92</i>	<i>143.51</i>	<i>93.85</i>	<i>125.00</i>
<i>Grants and gifts,</i>	<i>2,719.11</i>	<i>626.60</i>	<i>1,552.06</i>	<i>2,144.12</i>
For expenses,	2,719.11	626.60	1,352.06	2,144.12
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,849.24	19,464.10	7,391.01	10,058.40
<i>Special assessments,</i>	<i>166.94</i>	<i>—</i>	<i>—</i>	<i>400.90</i>
To meet expenses,	166.94	—	—	400.90
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>838.56</i>	<i>—</i>	<i>1,144.19</i>	<i>1,162.52</i>
<i>Departmental,</i>	<i>3,414.18</i>	<i>2,798.61</i>	<i>2,527.54</i>	<i>7,402.23</i>
General government,	86.50	134.00	176.05	475.26
Protection of persons and property,	105.22	1,821.41	345.17	1,716.16
Health and sanitation,	—	—	—	—
Highways,	9.33	299.90	14.95	20.00
Charities,	2,676.50	18.70	391.21	3,817.17
Soldiers' benefits,	424.00	—	1,190.00	1,310.00
Schools,	89.69	472.31	377.67	45.36
Libraries,	20.19	52.29	18.30	—
Recreation,	—	—	—	6.50
Unclassified,	2.75	—	14.19	11.78
<i>Public service enterprises,</i>	<i>4,076.11</i>	<i>12,083.78</i>	<i>2,014.72</i>	<i>—</i>
Electric light,	4,076.11	—	2,014.72	—
Water,	—	12,083.78	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>57.72</i>	<i>60.00</i>	<i>292.50</i>	<i>311.03</i>
Interest,	295.73	4,521.71	1,412.06	781.67
On sinking funds,	—	1,089.88	—	—
On trust and investment funds,	97.28	2,741.42	1,142.36	414.83
All other,	198.45	690.41	269.70	366.84
NON-REVENUE.	\$18,114.94	\$74,808.68	\$20,599.44	\$52,846.74
Offsets to outlays,	2,808.90	—	500.00	5,550.00
<i>Departmental,</i>	<i>2,808.90</i>	<i>—</i>	<i>500.00</i>	<i>5,550.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	25,000.00	15,000.00	42,183.60
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>21,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>25,000.00</i>	<i>15,000.00</i>	<i>21,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>183.60</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	75.09	24,781.90	259.26	899.95
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	75.09	24,781.90	259.26	899.95
Refunds,	43.57	437.78	338.51	326.98
Agency, trust, and investment,	5,187.38	24,589.00	4,501.67	3,886.21
<i>Taxes and licenses for State,</i>	<i>1,920.00</i>	<i>7,840.00</i>	<i>2,555.25</i>	<i>1,760.00</i>
<i>Taxes for county,</i>	<i>1,067.00</i>	<i>5,059.40</i>	<i>1,458.28</i>	<i>1,135.80</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,200.38</i>	<i>11,689.60</i>	<i>488.14</i>	<i>990.41</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$45,119.74	\$74,082.77	\$23,084.53	\$38,312.84
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	25,000.00	15,000.00	42,183.60
Transfers and refunds,	118.66	25,219.68	597.77	1,226.93
Agency, trust, and investment,	5,187.38	24,589.00	4,501.67	3,886.21
Total receipts,	\$60,425.78	\$148,891.45	\$43,183.97	\$85,609.58
Balance on hand, including funds,	3,091.43	11,001.70	1,931.16	2,086.99
GRAND TOTAL,	\$68,517.21	\$159,893.15	\$45,115.13	\$87,696.57

Graded According to Population of 1915 — Continued.

GROUP 33.

PAYMENTS.	West Boylston POPULATION 1,318	Lincoln POPULATION 1,310	Middleton POPULATION 1,308	North Reading POPULATION 1,292
Maintenance,	\$34,487.50	\$47,672.63	\$23,339.23	\$32,691.20
<i>Departmental,</i>	30,719.05	42,406.83	21,263.65	32,175.74
General government,	2,286.62	2,954.36	3,045.06	3,089.05
Protection of persons and property,	1,187.97	5,786.74	2,439.95	4,123.42
Health and sanitation,	446.03	441.00	298.47	567.29
Highways,	4,032.14	15,271.11	3,731.35	6,292.27
Charities,	5,368.87	458.50	1,299.81	6,480.61
Soldiers' benefits,	638.00	—	1,803.73	1,206.00
Schools,	14,774.58	14,508.52	7,679.41	9,349.66
Libraries,	1,294.02	1,291.01	656.62	334.30
Recreation,	193.83	1,123.74	19.08	67.26
Pensions,	—	—	—	—
Unclassified,	496.99	571.85	290.17	665.88
<i>Public service enterprises,</i>	3,550.73	4,887.34	1,530.57	—
Electric light,	3,550.73	—	1,391.50	—
Water,	—	4,862.34	139.07	—
All other,	—	25.00	—	—
<i>Cemeteries,</i>	217.72	378.46	528.51	515.46
<i>Administration of trust funds,</i>	—	—	16.50	—
Interest,	589.65	4,585.10	1,265.68	1,235.34
<i>Loans, general purposes,</i>	249.65	1,530.10	804.42	1,235.34
<i>Loans, public service enterprises,</i>	340.00	3,055.00	461.26	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	3,547.76	5,330.08	2,209.50	24,288.31
<i>Departmental,</i>	2,947.76	2,500.00	1,386.88	24,288.31
General government,	—	—	—	—
Protection of persons and property,	—	2,500.00	—	—
Health and sanitation,	—	—	—	—
Highways,	2,947.76	—	1,386.88	6,430.57
Charities,	—	—	—	—
Schools,	—	—	—	17,857.74
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	600.00	2,830.08	822.62	—
Electric light,	600.00	—	476.00	—
Water,	—	2,830.08	346.62	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	12,000.00	36,000.00	7,700.00	23,700.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	2,000.00	11,000.00	2,700.00	1,700.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	10,000.00	25,000.00	5,000.00	22,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	75.09	24,781.90	259.26	899.95
<i>To sinking funds from revenue,</i>	—	1,500.00	—	—
<i>All other,</i>	75.09	23,281.90	259.26	899.95
Refunds,	43.57	437.78	338.51	326.98
Agency, trust, and investment,	6,828.00	18,132.12	5,171.20	4,418.59
<i>Taxes and licenses for State,</i>	1,920.00	7,840.00	2,555.25	1,760.00
<i>Taxes for county,</i>	1,067.00	5,059.40	1,458.28	1,135.80
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	3,841.00	5,232.72	1,157.67	1,522.79
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$35,077.15	\$52,257.73	\$24,604.91	\$33,926.54
Permanent debt (except from sinking funds),	2,000.00	11,000.00	2,700.00	1,700.00
Sinking fund requirements from revenue,	—	1,500.00	—	—
Outlays,	3,547.76	5,330.08	2,209.50	24,288.31
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	25,000.00	5,000.00	22,000.00
Transfers (except to sinking funds) and refunds,	118.66	23,719.68	597.77	1,226.93
Agency, trust, and investment,	6,828.00	18,132.12	5,171.20	4,418.59
Total payments,	\$57,571.57	\$136,939.61	\$40,283.38	\$87,560.37
<i>Balance on hand, including funds,</i>	10,945.64	22,953.54	4,831.75	136.20
GRAND TOTAL,	\$68,517.21	\$159,893.15	\$45,115.13	\$87,696.57

¹ Includes \$7,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 34.

RECEIPTS.	West Brookfield POPULATION 1,288	Sunderland POPULATION 1,278	West Stockbridge POPULATION 1,277	Edgartown POPULATION 1,276
REVENUE.	\$37,756.69	\$19,465.53	\$20,918.47	\$33,676.32
General,	29,978.95	16,605.00	20,299.40	31,763.30
<i>Taxes,</i>	<i>24,001.89</i>	<i>13,308.94</i>	<i>13,284.85</i>	<i>29,958.48</i>
Property and poll,	21,637.14	12,597.52	12,469.95	29,194.68
Corporation, bank, etc.,	2,364.75	711.42	814.90	763.80
<i>Licenses and permits,</i>	<i>1,135.75</i>	<i>—</i>	<i>776.75</i>	<i>216.00</i>
<i>Fines and forfeits,</i>	<i>73.35</i>	<i>58.74</i>	<i>8.24</i>	<i>1.24</i>
<i>Grants and gifts,</i>	<i>4,769.96</i>	<i>3,237.32</i>	<i>6,229.56</i>	<i>1,587.58</i>
For expenses,	4,670.21	3,237.32	6,229.56	1,587.58
For outlays,	99.75	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	7,777.74	2,860.53	619.07	1,913.02
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>253.91</i>	<i>787.46</i>	<i>—</i>	<i>100.00</i>
<i>Departmental,</i>	<i>3,919.25</i>	<i>1,376.10</i>	<i>597.07</i>	<i>1,505.95</i>
General government,	180.34	28.10	73.00	657.00
Protection of persons and property,	—	55.37	21.42	8.05
Health and sanitation,	18.17	—	—	—
Highways,	33.55	957.98	46.50	—
Charities,	2,094.76	34.50	170.50	180.90
Soldiers' benefits,	1,235.00	72.00	278.00	660.00
Schools,	321.43	164.05	7.65	—
Libraries,	36.00	.60	—	—
Recreation,	—	45.00	—	—
Unclassified,	—	18.50	—	—
<i>Public service enterprises,</i>	<i>2,391.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,385.05	—	—	—
All other,	6.10	—	—	—
<i>Cemeteries,</i>	<i>268.30</i>	<i>319.76</i>	<i>22.00</i>	<i>204.45</i>
<i>Interest,</i>	<i>945.13</i>	<i>377.21</i>	<i>—</i>	<i>102.62</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	726.02	299.26	—	102.62
All other,	219.11	77.95	—	—
NON-REVENUE.	\$24,241.84	\$24,967.22	\$12,614.36	\$15,588.55
Offsets to outlays,	225.59	4,928.19	—	128.43
<i>Departmental,</i>	<i>104.42</i>	<i>4,928.19</i>	<i>—</i>	<i>128.43</i>
<i>Public service enterprises,</i>	<i>121.17</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	19,800.00	15,900.00	10,000.00	10,099.54
<i>Loans, general purposes,</i>	<i>800.00</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>19,000.00</i>	<i>11,900.00</i>	<i>10,000.00</i>	<i>9,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,099.54</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	267.00	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>267.00</i>	<i>—</i>	<i>—</i>
Refunds,	6.70	—	34.50	132.70
Agency, trust, and investment,	4,209.55	3,872.03	2,579.86	5,227.88
<i>Taxes and licenses for State,</i>	<i>2,295.25</i>	<i>1,529.69</i>	<i>1,450.25</i>	<i>2,487.27</i>
<i>Taxes for county,</i>	<i>1,087.00</i>	<i>1,761.46</i>	<i>1,129.61</i>	<i>2,216.55</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>847.30</i>	<i>580.88</i>	<i>—</i>	<i>524.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$37,982.28	\$24,393.72	\$20,918.47	\$33,804.75
Premiums,	—	—	—	—
Municipal indebtedness,	19,800.00	15,900.00	10,000.00	10,099.54
Transfers and refunds,	6.70	267.00	34.50	132.70
Agency, trust, and investment,	4,209.55	3,872.03	2,579.86	5,227.88
Total receipts,	\$61,998.53	\$44,432.75	\$33,532.83	\$49,264.87
Balance on hand, including funds,	5,420.46	457.68	19.53	5,525.38
GRAND TOTAL,	\$67,418.99	\$44,890.43	\$33,552.36	\$54,790.25

Graded According to Population of 1915 — Continued.

GROUP 34.

PAYMENTS.	West Brookfield POPULATION 1,288	Sunderland POPULATION 1,278	West Stockbridge POPULATION 1,277	Edgartown POPULATION 1,276
Maintenance,	\$27,546.40	\$14,498.75	\$18,408.00	\$24,839.97
<i>Departmental,</i>	<i>26,183.00</i>	<i>14,134.80</i>	<i>18,201.36</i>	<i>24,499.09</i>
General government,	1,590.19	681.85	1,247.33	3,927.31
Protection of persons and property,	1,044.12	302.61	103.97	3,641.70
Health and sanitation,	532.73	236.84	344.82	566.10
Highways,	4,942.60	2,767.83	4,963.92	3,277.31
Charities,	4,166.45	288.30	2,007.24	3,256.59
Soldiers' benefits,	1,746.29	72.00	338.00	606.00
Schools,	9,466.65	8,956.70	8,723.33	8,494.93
Libraries,	1,163.28	646.07	253.80	408.05
Recreation,	218.39	—	—	99.00
Pensions,	—	—	—	—
Unclassified,	312.30	182.60	218.94	222.10
<i>Public service enterprises,</i>	<i>1,958.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	1,957.27	—	—	—
All other,	1.58	—	—	—
<i>Cemeteries,</i>	<i>404.65</i>	<i>363.95</i>	<i>206.65</i>	<i>340.88</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,324.82	629.74	135.00	616.54
<i>Loans, general purposes,</i>	<i>468.62</i>	<i>629.74</i>	<i>135.00</i>	<i>616.54</i>
<i>Loans, public service enterprises,</i>	<i>1,827.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>28.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,114.86	11,273.93	1,112.64	6,979.75
<i>Departmental,</i>	<i>1,014.20</i>	<i>11,273.93</i>	<i>1,112.64</i>	<i>6,979.75</i>
General government,	—	451.81	—	183.59
Protection of persons and property,	199.50	—	—	650.00
Health and sanitation,	—	—	—	—
Highways,	814.70	10,822.12	1,112.64	5,716.11
Charities,	—	—	—	—
Schools,	—	—	—	430.05
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,100.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,100.66	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	23,022.00	12,450.00	9,324.75	11,667.44
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,022.00</i>	<i>1,950.00</i>	<i>—</i>	<i>1,044.90</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>10,500.00</i>	<i>8,000.00</i>	<i>9,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>1,324.75</i>	<i>1,622.54</i>
Transfers,	—	267.00	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>267.00</i>	<i>—</i>	<i>—</i>
Refunds,	6.70	—	34.50	132.70
Agency, trust, and investment,	4,254.11	3,904.29	2,579.86	5,227.88
<i>Taxes and licenses for State,</i>	<i>2,295.25</i>	<i>1,529.69</i>	<i>1,460.25</i>	<i>2,487.27</i>
<i>Taxes for county,</i>	<i>1,067.00</i>	<i>1,761.46</i>	<i>1,129.61</i>	<i>2,216.65</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>891.86</i>	<i>613.14</i>	<i>—</i>	<i>524.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$29,871.22	\$15,128.49	\$18,543.00	\$25,456.51
Permanent debt (except from sinking funds),	3,022.00	1,950.00	—	1,044.90
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	3,114.86	11,273.93	1,112.64	6,979.75
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	10,500.00	9,324.75	10,622.54
Transfers (except to sinking funds) and refunds,	6.70	267.00	34.50	132.70
Agency, trust, and investment,	4,254.11	3,904.29	2,579.86	5,227.88
Total payments,	\$60,268.89	\$43,023.71	\$31,594.75	\$49,464.28
Balance on hand, including funds,	7,150.10	1,866.72	1,957.61	5,825.97
GRAND TOTAL,	\$67,418.99	\$44,890.43	\$33,552.36	\$54,790.25

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 35.

RECEIPTS.	Norfolk POPULATION 1,268	Hinsdale POPULATION 1,257	Oak Bluffs POPULATION 1,245	Littleton POPULATION 1,228
REVENUE.	\$25,949.78	\$18,537.22	\$48,834.84	\$40,192.54
General,	24,738.13	16,511.41	47,186.89	29,397.00
Taxes,	21,817.13	13,431.85	42,255.20	27,126.94
Property and poll,	19,735.09	11,941.53	41,684.04	26,277.13
Corporation, bank, etc.,	2,082.04	490.32	571.16	849.81
Licenses and permits,	14.00	9.00	3,147.50	—
Fines and forfeits,	156.00	—	41.80	3.80
Grants and gifts,	2,751.00	4,070.56	1,742.39	2,266.26
For expenses,	2,751.00	4,070.56	1,042.29	2,266.26
For outlays,	—	—	700.10	—
All other,	—	—	—	—
Commercial,	1,211.65	2,025.81	1,647.95	10,795.54
Special assessments,	204.80	—	—	602.63
To meet expenses,	204.80	—	—	602.63
To meet outlays,	—	—	—	—
Privileges,	—	238.02	—	—
Departmental,	724.17	1,587.88	1,355.39	1,518.04
General government,	163.50	116.50	58.00	565.75
Protection of persons and property,	119.67	—	25.69	287.28
Health and sanitation,	—	—	—	14.23
Highways,	—	—	—	104.00
Charities,	—	655.61	714.87	308.47
Soldiers' benefits,	354.00	276.00	464.00	153.00
Schools,	87.00	537.52	4.39	21.00
Libraries,	—	—	118.44	39.31
Recreation,	—	—	—	—
Unclassified,	—	2.25	—	25.00
Public service enterprises,	—	—	—	6,857.83
Electric light,	—	—	—	3,721.51
Water,	—	—	—	3,136.32
All other,	—	—	—	—
Cemeteries,	—	86.00	75.16	508.91
Interest,	282.63	113.91	187.40	1,308.13
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	106.12	855.38
All other,	282.63	113.91	81.28	452.75
NON-REVENUE.	\$24,476.78	\$12,671.42	\$26,592.15	\$22,307.71
Offsets to outlays,	2,550.00	690.00	100.00	153.00
Departmental,	2,550.00	690.00	100.00	—
Public service enterprises,	—	—	—	163.00
Cemeteries,	—	—	—	—
Municipal indebtedness,	13,650.00	9,000.00	19,000.00	12,000.00
Loans, general purposes,	3,650.00	1,000.00	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	15,000.00	8,000.00	19,000.00	12,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	1.64	—	5.58	2,423.50
From sinking funds,	—	—	—	—
All other,	1.64	—	5.58	2,423.50
Refunds,	323.89	30.58	353.27	.50
Agency, trust, and investment,	2,951.25	2,950.84	7,133.30	7,730.71
Taxes and licenses for State,	2,000.00	1,620.00	3,965.50	2,160.00
Taxes for county,	951.25	1,430.84	2,807.64	1,393.94
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	—	360.16	4,176.77
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$28,499.78	\$19,227.22	\$48,934.84	\$40,345.54
Premiums,	—	—	—	—
Municipal indebtedness,	18,650.00	9,000.00	19,000.00	12,000.00
Transfers and refunds,	325.53	30.58	358.85	2,424.00
Agency, trust, and investment,	2,951.25	2,950.84	7,133.30	7,730.71
Total receipts,	\$50,426.56	\$31,208.64	\$75,426.99	\$62,500.25
Balance on hand, including funds,	10,031.40	642.27	631.30	5,546.76
GRAND TOTAL,	\$60,457.96	\$31,850.91	\$76,058.29	\$68,047.01

Graded According to Population of 1915 — Continued.

GROUP 35.

PAYMENTS.	Norfolk POPULATION 1,268	Hinsdale POPULATION 1,257	Oak Bluffs POPULATION 1,245	Littleton POPULATION 1,228
Maintenance,	\$20,711.33	\$16,833.76	\$36,124.90	\$27,378.05
<i>Departmental,</i>	<i>20,711.33</i>	<i>16,783.06</i>	<i>36,587.82</i>	<i>21,021.06</i>
General government,	2,693.97	1,839.14	2,661.41	1,858.83
Protection of persons and property,	1,750.93	331.01	7,014.14	1,597.79
Health and sanitation,	223.20	259.25	1,355.75	256.05
Highways,	4,835.07	3,150.21	8,533.96	3,178.79
Charities,	1,190.94	1,375.60	2,149.11	988.62
Soldiers' benefits,	354.00	276.00	450.00	153.00
Schools,	9,317.87	8,632.73	9,543.70	11,119.79
Libraries,	134.35	700.82	694.25	1,293.27
Recreation,	—	—	2,759.11	31.69
Pensions,	—	—	—	—
Unclassified,	211.00	218.30	426.39	543.23
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,820.04</i>
Electric light,	—	—	—	4,131.32
Water,	—	—	—	1,688.72
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>50.70</i>	<i>537.08</i>	<i>531.95</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
Interest,	548.94	272.50	807.64	3,651.60
<i>Loans, general purposes,</i>	<i>548.94</i>	<i>272.50</i>	<i>807.64</i>	<i>762.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,889.60</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,141.03	2,395.29	8,973.71	1,764.29
<i>Departmental,</i>	<i>4,141.03</i>	<i>2,395.29</i>	<i>8,973.71</i>	<i>660.47</i>
General government,	—	—	—	460.47
Protection of persons and property,	—	—	1,010.00	—
Health and sanitation,	—	—	308.80	—
Highways,	4,141.03	2,395.29	6,754.81	—
Charities,	—	—	—	—
Schools,	—	—	—	100.00
Libraries,	—	—	—	—
Recreation,	—	—	900.10	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,203.82</i>
Electric light,	—	—	—	875.57
Water,	—	—	—	328.25
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,500.00	8,000.00	21,300.00	19,250.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>—</i>	<i>2,300.00</i>	<i>4,750.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>18,000.00</i>	<i>8,000.00</i>	<i>19,000.00</i>	<i>14,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1.64	—	5.58	2,423.50
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1.64</i>	<i>—</i>	<i>5.58</i>	<i>2,423.50</i>
Refunds,	323.89	30.58	353.27	.50
Agency, trust, and investment,	2,951.25	2,950.84	7,239.92	7,671.55
<i>Taxes and licenses for State,</i>	<i>2,000.00</i>	<i>1,520.00</i>	<i>3,968.00</i>	<i>2,160.00</i>
<i>Taxes for county,</i>	<i>951.25</i>	<i>1,430.84</i>	<i>2,807.64</i>	<i>1,593.94</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>466.28</i>	<i>4,117.61</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$21,260.27	\$17,106.26	\$36,932.54	\$31,029.65
Permanent debt (except from sinking funds),	500.00	—	2,300.00	4,750.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	4,141.03	2,395.29	8,973.71	1,764.29
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	18,000.00	8,000.00	19,000.00	14,500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	325.53	30.58	358.85	2,424.00
Agency, trust, and investment,	2,951.25	2,950.84	7,239.92	7,671.55
Total payments,	\$47,178.08	\$30,482.97	\$74,805.02	\$62,139.49
Balance on hand, including funds,	13,279.88	1,367.94	1,253.27	5,907.52
GRAND TOTAL,	\$60,457.96	\$31,850.91	\$76,058.29	\$68,047.01

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 36.

RECEIPTS.	Conway POPULATION 1,220	Sudbury POPULATION 1,206	Topsfield POPULATION 1,173	Erving POPULATION 1,168
REVENUE.	\$18,722.17	\$30,388.74	\$37,364.49	\$25,974.23
General,	17,379.94	25,922.64	33,415.00	23,097.50
Taxes,	14,296.92	23,743.16	33,280.79	19,635.52
Property and poll,	13,873.37	22,561.80	27,757.63	12,389.19
Corporation, bank, etc.,	423.55	1,181.86	5,523.16	7,246.33
Licenses and permits,	975.75	7.00	54.75	755.00
Fines and forfeits,	—	10.00	—	28.25
Grants and gifts,	2,107.27	2,162.48	79.46	2,678.73
For expenses,	2,107.27	2,162.48	79.46	2,678.73
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	1,342.23	4,466.10	3,949.49	2,876.73
Special assessments,	—	654.85	790.31	238.06
To meet expenses,	—	654.85	790.31	238.06
To meet outlays,	—	—	—	—
Privileges,	94.21	—	—	—
Departmental,	1,187.64	1,681.70	1,311.04	2,216.37
General government,	294.20	68.83	264.00	892.50
Protection of persons and property,	10.00	256.33	22.18	8.38
Health and sanitation,	—	25.80	—	33.60
Highways,	41.69	—	93.00	—
Charities,	274.75	397.90	148.42	755.92
Soldiers' benefits,	204.00	348.00	566.00	386.00
Schools,	363.00	94.25	135.25	139.97
Libraries,	—	10.27	10.05	—
Recreation,	—	—	—	—
Unclassified,	—	1 480.32	72.14	—
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	—	72.20	165.97	21.00
Interest,	60.38	2,057.35	1,632.17	401.30
On sinking funds,	—	—	—	319.28
On trust and investment funds,	40.40	1,642.72	1,523.49	—
All other,	19.98	414.63	158.68	82.02
NON-REVENUE.	\$5,588.05	\$39,950.36	\$32,616.92	\$14,899.08
Offsets to outlays,	—	9,139.07	—	—
Departmental,	—	9,139.07	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	1,500.00	25,000.00	19,000.00	9,000.00
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	1,500.00	25,000.00	19,000.00	9,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	—	1,436.38	9.60	31.89
From sinking funds,	—	—	—	—
All other,	—	1,436.38	9.60	31.89
Refunds,	148.61	9.00	38.75	23.74
Agency, trust, and investment,	3,939.44	4,365.91	13,568.57	5,843.45
Taxes and licenses for State,	2,177.98	2,560.00	7,004.61	2,730.00
Taxes for county,	1,761.46	1,652.08	6,041.44	2,373.96
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	153.83	522.52	239.49
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$18,722.17	\$39,527.81	\$37,364.49	\$25,974.23
Premiums,	—	—	—	—
Municipal indebtedness,	1,500.00	25,000.00	19,000.00	9,000.00
Transfers and refunds,	148.61	1,445.38	48.35	55.63
Agency, trust, and investment,	3,939.44	4,365.91	13,568.57	5,843.45
Total receipts,	\$24,310.22	\$70,339.10	\$69,981.41	\$40,873.31
Balance on hand, including funds,	43.60	2,632.71	237.95	5,018.97
GRAND TOTAL,	\$24,353.82	\$73,021.81	\$70,269.36	\$45,892.28

1 Includes \$6.73 from administration of trust funds.

Graded According to Population of 1915 — Continued.

GROUP 36.

PAYMENTS.	Conway POPULATION 1,220	Sudbury POPULATION 1,206	Topsfield POPULATION 1,173	Erving POPULATION 1,168
Maintenance,	\$15,611.16	\$27,819.87	\$28,942.94	\$19,216.22
<i>Departmental,</i>	15,601.16	27,675.33	28,541.17	19,157.12
General government,	1,434.93	1,996.38	2,113.72	2,982.37
Protection of persons and property,	207.83	1,870.65	3,077.99	536.86
Health and sanitation,	686.34	449.77	331.80	451.26
Highways,	4,662.59	7,753.26	10,201.41	2,579.62
Charities,	935.95	2,491.91	1,536.69	2,434.16
Soldiers' benefits,	180.00	238.00	810.00	483.43
Schools,	7,224.53	10,984.17	8,915.01	9,076.80
Libraries,	—	1,030.66	617.12	426.48
Recreation,	50.00	—	295.79	—
Pensions,	—	—	—	—
Unclassified,	218.99	860.53	641.64	186.14
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	10.00	72.20	401.77	59.10
<i>Administration of trust funds,</i>	—	72.34	—	—
Interest,	296.30	1,232.41	475.22	953.04
<i>Loans, general purposes,</i>	296.30	1,232.41	475.22	953.04
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	—	8,174.80	2,032.44	1,285.04
<i>Departmental,</i>	—	8,174.80	2,032.44	1,285.04
General government,	—	—	176.50	—
Protection of persons and property,	—	—	93.00	—
Health and sanitation,	—	—	—	—
Highways,	—	8,174.80	1,762.94	1,210.04
Charities,	—	—	—	—
Schools,	—	—	—	37.50
Libraries,	—	—	—	37.50
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	3,602.17	23,500.00	19,365.81	12,600.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	1,800.00	1,000.00	—	3,600.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	1,500.00	22,500.00	19,000.00	9,000.00
<i>Warrants or orders, previous years,</i>	302.17	—	365.81	—
Transfers,	—	1,436.38	9.60	31.89
<i>To sinking funds from revenue,</i>	—	—	—	31.89
<i>All other,</i>	—	1,436.38	9.60	—
Refunds,	148.61	9.00	38.75	23.74
Agency, trust, and investment,	3,939.44	4,331.37	13,397.54	6,194.62
<i>Taxes and licenses for State,</i>	2,177.98	2,560.00	7,004.61	2,730.00
<i>Taxes for county,</i>	1,761.46	1,652.08	6,041.44	2,873.96
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	119.29	351.49	590.66
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$15,907.46	\$29,052.28	\$29,418.16	\$20,169.26
Permanent debt (except from sinking funds),	1,800.00	1,000.00	—	3,600.00
Sinking fund requirements from revenue,	—	—	—	31.89
Outlays,	—	8,174.80	2,032.44	1,285.04
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,802.17	22,500.00	19,365.81	9,000.00
Transfers (except to sinking funds) and refunds,	148.61	1,445.38	48.35	23.74
Agency, trust, and investment,	3,939.44	4,331.37	13,397.54	6,194.62
Total payments,	\$23,597.68	\$66,503.83	\$64,262.30	\$40,304.55
<i>Balance on hand, including funds,</i>	756.14	6,517.98	6,007.06	5,537.73
GRAND TOTAL,	\$24,353.82	\$73,021.81	\$70,269.36	\$45,842.28

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 37.

RECEIPTS.	Orleans POPULATION 1,166	Rochester POPULATION 1,160	Stow POPULATION 1,127	Whately POPULATION 1,118
REVENUE.	\$31,008.61	\$23,158.20	\$26,546.28	\$19,714.00
General,	28,263.69	21,689.59	19,979.66	18,583.12
<i>Taxes,</i>	<i>27,392.44</i>	<i>19,163.22</i>	<i>17,991.92</i>	<i>16,710.60</i>
Property and poll,	4,482.52	18,401.02	16,247.19	15,711.32
Corporation, bank, etc.,	23,409.92	762.20	1,744.73	999.28
<i>Licenses and permits,</i>	<i>84.25</i>	<i>14.00</i>	—	<i>187.50</i>
<i>Fines and forfeits,</i>	<i>94.05</i>	—	—	<i>150.00</i>
<i>Grants and gifts,</i>	<i>192.95</i>	<i>2,512.37</i>	<i>1,987.74</i>	<i>1,535.02</i>
For expenses,	192.95	2,512.37	1,937.74	1,535.02
For outlays,	—	—	50.00	—
<i>All other,</i>	—	—	—	—
Commercial,	2,744.92	1,468.61	6,566.62	1,130.88
<i>Special assessments,</i>	<i>82.15</i>	—	<i>560.70</i>	<i>9.95</i>
To meet expenses,	82.15	—	560.70	9.95
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>10.21</i>	<i>168.99</i>	<i>370.49</i>
<i>Departmental,</i>	<i>2,102.29</i>	<i>561.10</i>	<i>2,468.34</i>	<i>461.97</i>
General government,	269.66	24.16	151.00	—
Protection of persons and property,	37.73	—	13.12	15.00
Health and sanitation,	—	—	—	—
Highways,	142.18	3.85	—	105.64
Charities,	161.73	106.41	1,344.83	2.68
Soldiers' benefits,	382.00	332.00	302.00	148.00
Schools,	1,037.25	84.52	144.91	182.10
Libraries,	33.49	10.16	42.90	3.55
Recreation,	23.87	—	—	—
Unclassified,	14.38	—	469.58	5.00
<i>Public service enterprises,</i>	—	—	<i>14.40</i>	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	14.40	—
<i>Cemeteries,</i>	<i>15.85</i>	<i>207.74</i>	<i>173.90</i>	<i>90.56</i>
<i>Interest,</i>	<i>544.63</i>	<i>689.56</i>	<i>3,180.29</i>	<i>197.91</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	444.84	614.17	3,003.56	—
All other,	99.79	75.39	176.73	197.91
NON-REVENUE.	\$44,211.37	\$13,596.30	\$34,551.50	\$19,596.38
Offsets to outlays,	—	—	9,971.29	125.00
<i>Departmental,</i>	—	—	<i>9,971.29</i>	<i>125.00</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	20,000.00	10,000.00	9,000.00	16,207.06
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>9,000.00</i>	<i>14,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	<i>2,207.06</i>
<i>Premiums,</i>	—	—	—	—
Transfers,	—	217.60	9,491.96	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	<i>217.60</i>	<i>9,491.96</i>	—
Refunds,	96.68	156.27	108.10	—
Agency, trust, and investment,	24,114.69	3,222.43	5,980.15	3,264.32
<i>Taxes and licenses for State,</i>	<i>13,031.85</i>	<i>1,760.00</i>	<i>2,240.00</i>	<i>1,505.01</i>
<i>Taxes for county,</i>	<i>9,048.26</i>	<i>1,246.69</i>	<i>1,445.57</i>	<i>1,668.75</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>2,034.58</i>	<i>215.74</i>	<i>2,294.58</i>	<i>90.56</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$31,008.61	\$23,158.20	\$36,517.57	\$19,839.00
Premiums,	—	—	—	—
Municipal indebtedness,	20,000.00	10,000.00	9,000.00	16,207.06
Transfers and refunds,	96.68	373.87	9,600.06	—
Agency, trust, and investment,	24,114.69	3,222.43	5,980.15	3,264.32
Total receipts,	\$75,219.98	\$36,754.50	\$61,097.78	\$39,310.38
<i>Balance on hand, including funds,</i>	<i>3,774.24</i>	<i>321.83</i>	<i>2,363.74</i>	<i>2,019.03</i>
GRAND TOTAL,	\$78,994.22	\$37,076.33	\$63,461.52	\$41,329.41

Graded According to Population of 1915 — Continued.

GROUP 37.

PAYMENTS.	Orleans POPULATION 1,166	Rochester POPULATION 1,160	Stow POPULATION 1,127	Whately POPULATION 1,118
Maintenance,	\$26,763.75	\$17,407.54	\$20,074.84	\$11,613.30
<i>Departmental,</i>	<i>26,747.15</i>	<i>17,175.83</i>	<i>19,862.34</i>	<i>11,427.72</i>
General government,	2,945.33	1,558.09	1,119.74	1,277.44
Protection of persons and property,	729.18	574.41	1,420.91	147.10
Health and sanitation,	352.05	502.14	229.02	216.60
Highways,	9,355.53	4,516.97	3,078.87	2,472.14
Charities,	778.76	1,120.53	2,485.38	891.71
Soldiers' benefits,	316.00	328.00	403.00	156.00
Schools,	11,330.64	8,182.80	10,062.11	6,021.43
Libraries,	654.96	324.43	455.76	164.22
Recreation,	122.93	10.00	—	—
Pensions,	—	—	—	—
Unclassified,	161.77	58.46	607.55	81.08
<i>Public service enterprises,</i>	<i>—</i>	<i>10.53</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	10.53	—	—
<i>Cemeteries,</i>	<i>16.60</i>	<i>149.98</i>	<i>201.00</i>	<i>185.58</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>71.20</i>	<i>11.50</i>	<i>—</i>
Interest,	265.44	154.58	682.80	1,001.16
<i>Loans, general purposes,</i>	<i>265.44</i>	<i>154.58</i>	<i>682.80</i>	<i>1,001.16</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,322.53	4,637.92	3,611.00	5,294.33
<i>Departmental,</i>	<i>2,322.53</i>	<i>4,637.92</i>	<i>3,611.00</i>	<i>5,294.33</i>
General government,	542.45	115.00	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,323.41	4,318.70	3,561.00	—
Charities,	—	—	—	—
Schools,	—	204.22	—	5,294.33
Libraries,	288.87	—	—	—
Recreation,	167.80	—	—	—
Unclassified,	—	—	50.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,000.00	10,030.10	10,000.00	17,824.75
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>9,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>30.10</i>	<i>—</i>	<i>3,324.75</i>
Transfers,	—	217.60	9,491.96	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>217.60</i>	<i>9,491.96</i>	<i>—</i>
Refunds,	96.68	156.27	108.10	—
Agency, trust, and investment,	24,168.17	3,327.77	15,341.17	3,264.32
<i>Taxes and licenses for State,</i>	<i>13,031.85</i>	<i>1,760.00</i>	<i>2,240.00</i>	<i>1,505.01</i>
<i>Taxes for county,</i>	<i>9,048.26</i>	<i>1,246.69</i>	<i>1,445.57</i>	<i>1,668.75</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,088.06</i>	<i>321.08</i>	<i>11,655.60</i>	<i>90.56</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$27,029.19	\$17,562.12	\$20,757.64	\$12,614.46
Permanent debt (except from sinking funds),	—	—	1,000.00	4,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,322.53	4,637.92	3,611.00	5,294.33
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	10,030.10	9,000.00	13,324.75
Transfers (except to sinking funds) and refunds,	96.68	373.87	9,600.06	—
Agency, trust, and investment,	24,168.17	3,327.77	15,341.17	3,264.32
Total payments,	\$73,616.57	\$35,931.78	\$59,309.87	\$38,997.86
Balance on hand, including funds,	5,377.65	1,144.55	4,151.65	2,331.55
GRAND TOTAL,	\$78,994.22	\$37,076.33	\$63,461.52	\$41,329.41

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 38.

RECEIPTS.	Clarksburg POPULATION 1,114	Lynnfield POPULATION 1,112	Harvard POPULATION 1,104	Russell POPULATION 1,104
REVENUE.	\$9,269.70	\$29,198.71	\$34,815.70	\$48,482.84
General,	8,754.29	24,669.14	27,208.22	43,001.82
Taxes,	6,576.48	20,863.44	25,755.12	41,161.18
Property and poll,	6,391.74	19,336.85	24,461.76	27,949.50
Corporation, bank, etc.,	184.74	1,026.59	1,293.36	13,201.68
Licenses and permits,	59.00	1,913.00	15.00	11.00
Fines and forfeits,	—	79.80	—	308.06
Grants and gifts,	2,118.81	2,812.90	1,438.10	1,681.58
For expenses,	2,118.81	2,312.90	1,338.10	1,531.58
For outlays,	—	—	100.00	—
All other,	—	—	—	—
Commercial,	515.41	4,529.57	7,607.48	5,481.02
Special assessments,	—	533.84	841.57	—
To meet expenses,	—	533.84	841.57	—
To meet outlays,	—	—	—	—
Privileges,	182.82	722.24	—	1,942.76
Departmental,	296.59	2,190.22	3,595.61	311.13
General government,	—	282.73	426.25	44.00
Protection of persons and property,	4.75	366.98	679.40	37.33
Health and sanitation,	—	—	—	12.00
Highways,	73.09	132.37	434.40	5.32
Charities,	13.75	37.00	1,763.46	33.24
Soldiers' benefits,	192.00	932.00	100.00	72.00
Schools,	13.00	410.50	88.20	63.25
Libraries,	—	18.64	33.90	7.66
Recreation,	—	10.00	—	—
Unclassified,	—	—	—	36.33
Public service enterprises,	—	—	—	2,540.78
Electric light,	—	—	—	—
Water,	—	—	—	2,540.78
All other,	—	—	—	—
Cemeteries,	—	131.25	180.63	82.29
Interest,	36.00	952.02	3,059.67	604.06
On sinking funds,	—	—	—	—
On trust and investment funds,	36.00	676.55	2,912.04	—
All other,	—	275.47	147.63	604.06
NON-REVENUE.	\$11,193.18	\$24,395.77	\$27,722.89	\$42,426.69
Offsets to outlays,	2,000.00	935.00	5,750.00	—
Departmental,	2,000.00	935.00	5,750.00	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	7,358.08	16,000.00	15,000.00	37,000.00
Loans, general purposes,	2,000.00	2,000.00	5,000.00	5,000.00
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	4,000.00	14,000.00	10,000.00	32,000.00
Unpaid warrants or orders, current year,	1,358.08	—	—	—
Premiums,	—	—	—	—
Transfers,	236.00	3.88	15.34	—
From sinking funds,	—	—	—	—
All other,	236.00	3.88	15.34	—
Refunds,	1.33	1.88	3.10	86.17
Agency, trust, and investment,	1,597.77	7,455.01	6,954.45	5,340.52
Taxes and licenses for State,	720.00	2,865.00	3,530.55	3,520.00
Taxes for county,	677.77	1,944.37	1,956.00	1,790.73
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	200.00	2,645.64	1,467.90	29.79
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$11,269.70	\$30,133.71	\$40,565.70	\$48,482.84
Premiums,	—	—	—	—
Municipal indebtedness,	7,358.08	16,000.00	15,000.00	37,000.00
Transfers and refunds,	237.33	5.76	18.44	86.17
Agency, trust, and investment,	1,597.77	7,455.01	6,954.45	5,340.52
Total receipts,	\$20,462.88	\$53,594.48	\$62,538.59	\$90,909.53
Balance on hand, including funds,	584.07	2,841.30	1,693.84	10,485.21
GRAND TOTAL,	\$21,046.95	\$56,435.78	\$64,232.43	\$101,394.74

Graded According to Population of 1915 — Continued.

GROUP 38.

PAYMENTS.	Clarksburg POPULATION 1,114	Lynnfield POPULATION 1,112	Harvard POPULATION 1,104	Russell POPULATION 1,104
Maintenance,	\$9,298.87	\$23,344.94	\$28,780.34	\$21,064.20
<i>Departmental,</i>	9,294.87	23,125.82	28,404.21	19,931.23
General government,	595.73	2,444.24	2,711.96	2,602.48
Protection of persons and property,	102.00	1,563.98	2,518.45	605.55
Health and sanitation,	213.90	159.07	383.41	184.56
Highways,	1,138.50	6,603.75	8,721.38	4,430.09
Charities,	609.75	371.92	2,696.98	1,297.59
Soldiers' benefits,	220.00	983.00	120.00	72.00
Schools,	6,373.71	9,734.44	8,653.52	9,768.23
Libraries,	1.28	578.49	1,295.85	408.03
Recreation,	—	108.43	1,018.81	35.20
Pensions,	—	—	—	—
Unclassified,	40.00	578.50	283.85	527.50
<i>Public service enterprises,</i>	—	—	—	943.90
Electric light,	—	—	—	—
Water,	—	—	—	943.90
All other,	—	—	—	—
<i>Cemeteries,</i>	4.00	219.12	376.13	189.07
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	317.98	782.30	442.90	4,009.61
<i>Loans, general purposes,</i>	317.98	782.30	442.90	2,169.04
<i>Loans, public service enterprises,</i>	—	—	—	1,822.00
<i>Loans, cemeteries,</i>	—	—	—	18.57
Outlays,	4,000.00	6,026.60	13,248.60	9,777.33
<i>Departmental,</i>	4,000.00	5,826.60	13,248.60	9,627.33
General government,	—	—	—	—
Protection of persons and property,	—	3,000.00	925.00	—
Health and sanitation,	—	—	—	—
Highways,	4,000.00	2,826.60	12,023.60	5,275.00
Charities,	—	—	—	—
Schools,	—	—	200.00	4,352.33
Libraries,	—	—	100.00	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	150.00
Electric light,	—	—	—	—
Water,	—	—	—	150.00
All other,	—	—	—	—
<i>Cemeteries,</i>	—	200.00	—	—
Municipal indebtedness,	5,523.02	15,000.00	10,958.26	46,225.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	500.00	1,000.00	3,500.00	5,800.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	4,000.00	14,000.00	7,000.00	40,425.00
<i>Warrants or orders, previous years,</i>	1,023.02	—	458.26	—
Transfers,	236.00	3.88	15.34	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	236.00	3.88	15.34	—
Refunds,	1.33	1.88	3.10	86.17
Agency, trust, and investment,	1,397.77	6,531.85	3,104.26	5,340.52
<i>Taxes and licenses for State,</i>	720.00	2,865.00	3,530.55	3,520.00
<i>Taxes for county,</i>	677.77	1,944.37	1,956.00	1,790.73
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	1,722.48	2,617.71	29.79
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$9,616.85	\$24,127.24	\$29,223.24	\$25,073.81
Permanent debt (except from sinking funds),	500.00	1,000.00	3,500.00	5,800.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	4,000.00	6,026.60	13,248.60	9,777.33
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,023.02	14,000.00	7,458.26	40,425.00
Transfers (except to sinking funds) and refunds,	237.33	5.76	18.44	86.17
Agency, trust, and investment,	1,397.77	6,531.85	3,104.26	5,340.52
Total payments,	\$20,774.97	\$51,691.45	\$61,652.80	\$86,502.83
<i>Balance on hand, including funds,</i>	271.98	4,744.33	2,679.63	14,891.91
GRAND TOTAL,	\$21,046.95	\$56,435.78	\$64,232.43	\$101,394.74

1 Paid from investment fund.

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 39.

RECEIPTS.	Lanesborough POPULATION 1,089	Hubbardston POPULATION 1,084	Wenham POPULATION 1,068	New Marlborough POPULATION 1,030
REVENUE.	\$16,370.47	\$29,524.23	\$30,214.50	\$21,143.88
General,	14,236.70	25,717.22	26,840.98	19,990.00
<i>Taxes,</i>	<i>11,854.66</i>	<i>23,055.03</i>	<i>26,247.55</i>	<i>16,642.52</i>
Property and poll,	11,420.34	22,551.66	22,371.13	16,409.47
Corporation, bank, etc.,	434.32	503.37	3,876.42	233.05
<i>Licenses and permits,</i>	<i>27.00</i>	<i>15.00</i>	<i>26.00</i>	<i>22.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>80.26</i>	<i>45.90</i>
<i>Grants and gifts,</i>	<i>2,355.04</i>	<i>2,647.19</i>	<i>487.17</i>	<i>3,279.58</i>
For expenses,	2,259.29	2,647.19	487.17	2,279.58
For outlays,	95.75	—	—	1,000.00
All other,	—	—	—	—
Commercial,	2,133.77	3,807.01	3,373.52	1,153.88
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>357.48</i>	<i>—</i>
To meet expenses,	—	—	357.48	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>862.09</i>	<i>—</i>	<i>704.40</i>	<i>—</i>
<i>Departmental,</i>	<i>705.41</i>	<i>1,779.14</i>	<i>1,485.40</i>	<i>945.46</i>
General government,	160.50	—	45.25	263.16
Protection of persons and property,	16.68	17.59	110.74	46.55
Health and sanitation,	—	—	—	—
Highways,	—	—	114.45	—
Charities,	162.23	403.11	234.00	24.00
Soldiers' benefits,	366.00	990.00	768.00	438.00
Schools,	—	2.51	31.20	173.75
Libraries,	—	340.93	35.76	—
Recreation,	—	25.00	125.50	—
Unclassified,	—	—	20.50	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>10.82</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	10.82	—
Cemeteries,	3.88	—	213.00	—
Interest,	562.39	2,027.87	602.42	208.42
On sinking funds,	—	—	—	—
On trust and investment funds,	418.41	528.00	399.15	21.76
All other,	143.98	1,499.87	203.27	186.66
NON-REVENUE.	\$24,556.11	\$27,153.91	\$26,917.06	\$15,549.79
Offsets to outlays,	—	4,750.00	—	437.04
<i>Departmental,</i>	<i>—</i>	<i>4,750.00</i>	<i>—</i>	<i>437.04</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Cemeteries,	—	—	—	—
Municipal indebtedness,	11,800.00	18,500.00	15,000.00	12,000.00
<i>Loans, general purposes,</i>	<i>1,800.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>18,500.00</i>	<i>15,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Premiums,	—	—	—	—
Transfers,	4,324.98	—	239.18	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	4,324.98	—	239.18	—
Refunds,	7.00	285.51	19.61	6.60
Agency, trust, and investment,	8,424.13	3,618.40	11,658.27	3,106.15
<i>Taxes and licenses for State,</i>	<i>1,440.00</i>	<i>1,440.00</i>	<i>5,630.00</i>	<i>1,600.00</i>
<i>Taxes for county,</i>	<i>1,355.54</i>	<i>800.00</i>	<i>4,930.37</i>	<i>1,506.15</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,628.59</i>	<i>1,378.40</i>	<i>1,047.90</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$16,370.47	\$34,274.23	\$30,214.50	\$21,580.92
Premiums,	—	—	—	—
Municipal indebtedness,	11,800.00	18,500.00	15,000.00	12,000.00
Transfers and refunds,	4,331.98	285.51	258.79	6.60
Agency, trust, and investment,	8,424.13	3,618.40	11,658.27	3,106.15
Total receipts,	\$40,926.58	\$56,678.14	\$57,131.56	\$36,693.67
Balance on hand, including funds,	155.79	5,719.24	3,674.43	2,961.33
GRAND TOTAL,	\$41,082.37	\$62,397.38	\$60,805.99	\$39,645.00

Graded According to Population of 1915 — Continued.

GROUP 39.

PAYMENTS.	Lanesborough POPULATION 1,089	Hubbardston POPULATION 1,084	Wenham POPULATION 1,068	New Marlborough POPULATION 1,030
Maintenance,	\$13,959.65	\$20,058.04	\$30,022.81	\$14,777.12
<i>Departmental,</i>	<i>13,761.32</i>	<i>20,051.24</i>	<i>29,631.19</i>	<i>14,659.90</i>
General government,	2,030.98	1,390.99	2,125.37	1,449.81
Protection of persons and property,	166.71	980.88	2,755.69	164.14
Health and sanitation,	463.57	254.70	668.15	366.78
Highways,	3,604.90	4,788.52	11,203.54	4,293.51
Charities,	230.04	1,058.79	789.50	675.64
Soldiers' benefits,	458.00	1,084.05	817.00	344.00
Schools,	6,068.04	9,480.57	10,295.31	6,922.96
Libraries,	182.71	774.07	587.95	99.31
Recreation,	—	31.30	26.28	—
Pensions,	—	—	—	—
Unclassified,	556.37	207.37	362.40	343.75
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>198.33</i>	<i>6.80</i>	<i>391.62</i>	<i>117.22</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	885.28	792.50	376.46	475.39
<i>Loans, general purposes,</i>	<i>885.28</i>	<i>792.50</i>	<i>376.46</i>	<i>475.39</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	7,158.79	5,908.42	296.00	6,120.77
<i>Departmental,</i>	<i>7,158.79</i>	<i>5,908.42</i>	<i>296.00</i>	<i>6,120.77</i>
General government,	5,479.25	—	—	50.00
Protection of persons and property,	19.00	172.00	296.00	—
Health and sanitation,	—	—	—	—
Highways,	735.41	5,736.42	—	3,811.53
Charities,	—	—	—	—
Schools,	161.95	—	—	2,259.24
Libraries,	663.18	—	—	—
Recreation,	—	—	—	—
Unclassified,	100.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,911.67	15,200.00	16,000.00	12,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,080.00</i>	<i>1,200.00</i>	<i>1,000.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>8,831.67</i>	<i>14,000.00</i>	<i>15,000.00</i>	<i>11,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,324.98	—	239.18	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,324.98</i>	<i>—</i>	<i>239.18</i>	<i>—</i>
Refunds,	7.00	285.51	19.61	6.60
Agency, trust, and investment,	4,224.26	3,618.40	11,818.24	3,127.91
<i>Taxes and licenses for State,</i>	<i>1,440.00</i>	<i>1,440.00</i>	<i>5,680.00</i>	<i>1,600.00</i>
<i>Taxes for county,</i>	<i>1,355.54</i>	<i>800.00</i>	<i>4,930.37</i>	<i>1,506.15</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,428.72</i>	<i>1,378.40</i>	<i>1,207.87</i>	<i>21.76</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$14,844.93	\$20,850.54	\$30,399.27	\$15,252.51
Permanent debt (except from sinking funds),	1,080.00	1,200.00	1,000.00	1,500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	7,158.79	5,908.42	296.00	6,120.77
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,831.67	14,000.00	15,000.00	11,000.00
Transfers (except to sinking funds) and refunds,	4,331.98	285.51	258.79	6.60
Agency, trust, and investment,	4,224.26	3,618.40	11,818.24	3,127.91
Total payments,	\$40,471.63	\$45,862.87	\$58,772.30	\$37,007.79
Balance on hand, including funds,	610.74	16,534.51	2,033.69	2,637.21
GRAND TOTAL,	\$41,082.37	\$62,397.38	\$60,805.99	\$39,645.00

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 40.

RECEIPTS.	Dover POPULATION 999	Ashfield POPULATION 994	Berkley POPULATION 985	Charlemont POPULATION 977
REVENUE.	\$54,522.62	\$22,062.85	\$14,996.19	\$16,470.37
General,	51,299.34	20,058.04	13,870.26	14,726.09
<i>Taxes,</i>	<i>51,004.84</i>	<i>16,868.04</i>	<i>9,961.79</i>	<i>12,587.54</i>
Property and poll,	44,101.49	16,327.56	9,330.69	12,319.56
Corporation, bank, etc.,	6,903.35	540.48	631.10	267.98
<i>Licenses and permits,</i>	<i>2.00</i>	<i>1.00</i>	<i>17.00</i>	<i>9.75</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>33.15</i>	<i>20.00</i>	<i>10.00</i>
<i>Grants and gifts,</i>	<i>292.50</i>	<i>3,155.85</i>	<i>3,871.47</i>	<i>2,118.80</i>
For expenses,	292.50	3,155.85	3,721.47	2,118.80
For outlays,	—	—	150.00	—
All other,	—	—	—	—
Commercial,	3,223.28	2,004.81	1,125.93	1,744.28
<i>Special assessments,</i>	<i>694.88</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	694.88	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>250.00</i>	<i>—</i>
<i>Departmental,</i>	<i>1,832.84</i>	<i>1,875.08</i>	<i>541.39</i>	<i>1,560.06</i>
General government,	91.35	88.68	.50	169.00
Protection of persons and property,	778.75	5.00	56.39	30.33
Health and sanitation,	—	—	—	—
Highways,	252.28	8.61	—	—
Charities,	10.00	197.84	—	—
Soldiers' benefits,	240.00	684.00	207.00	98.00
Schools,	432.96	886.95	277.50	1,253.86
Libraries,	20.00	—	—	5.77
Recreation,	—	—	—	—
Unclassified,	7.50	4.00	—	3.10
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>102.50</i>	<i>—</i>	<i>46.50</i>	<i>—</i>
<i>Interest,</i>	<i>593.06</i>	<i>129.73</i>	<i>288.04</i>	<i>184.22</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	290.34	34.62	230.08	156.30
All other,	302.72	95.11	57.96	27.92
NON-REVENUE.	\$51,929.27	\$22,910.99	\$15,794.98	\$40,086.70
Offsets to outlays,	—	5,872.09	2,550.00	32,491.63
<i>Departmental,</i>	<i>—</i>	<i>5,872.09</i>	<i>2,550.00</i>	<i>32,491.63</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	31,000.00	12,000.00	8,000.00	5,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>31,000.00</i>	<i>12,000.00</i>	<i>8,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,040.00	—	1,539.13	40.40
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	1,040.00	—	1,539.18	40.40
Refunds,	—	3.71	—	136.50
Agency, trust, and investment,	19,889.27	5,035.19	3,705.80	2,418.17
<i>Taxes and licenses for State,</i>	<i>13,033.27</i>	<i>1,600.00</i>	<i>1,120.00</i>	<i>1,120.35</i>
<i>Taxes for county,</i>	<i>6,164.07</i>	<i>1,854.17</i>	<i>812.17</i>	<i>1,297.93</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>691.93</i>	<i>1,581.02</i>	<i>1,773.63</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$54,522.62	\$27,934.94	\$17,546.19	\$48,962.00
Premiums,	—	—	—	—
Municipal indebtedness,	31,000.00	12,000.00	8,000.00	5,000.00
Transfers and refunds,	1,040.00	3.71	1,539.18	176.90
Agency, trust, and investment,	19,889.27	5,035.19	3,705.80	2,418.17
Total receipts,	\$106,451.89	\$44,973.84	\$30,791.17	\$56,557.07
Balance on hand, including funds,	5,000.20	1,126.59	662.40	1,203.05
GRAND TOTAL,	\$111,452.09	\$46,100.43	\$31,453.57	\$57,760.12

Graded According to Population of 1915 — Continued.

GROUP 40.

PAYMENTS.	Dover POPULATION 999	Ashfield POPULATION 994	Berkley POPULATION 985	Charlemont POPULATION 977
Maintenance,	\$43,057.25	\$20,452.60	\$12,851.98	\$13,201.87
<i>Departmental,</i>	<i>42,461.09</i>	<i>20,452.60</i>	<i>12,789.48</i>	<i>13,201.87</i>
General government,	4,431.07	1,050.31	1,026.77	1,153.56
Protection of persons and property,	6,674.69	348.21	414.14	135.71
Health and sanitation,	257.42	513.70	169.70	255.57
Highways,	12,815.98	7,885.63	2,750.95	2,521.28
Charities,	613.70	778.29	1,221.27	828.34
Soldiers' benefits,	288.00	508.00	224.00	48.00
Schools,	13,637.49	8,885.14	6,681.15	7,980.29
Libraries,	659.47	100.00	191.96	218.12
Recreation,	2,420.86	30.00	10.18	5.00
Pensions,	—	—	—	—
Unclassified,	652.41	353.32	99.36	56.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>606.16</i>	<i>—</i>	<i>62.50</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,423.16	357.25	133.37	150.62
<i>Loans, general purposes,</i>	<i>2,423.16</i>	<i>357.25</i>	<i>133.37</i>	<i>150.62</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	12,447.35	8,440.65	4,353.00	33,090.71
<i>Departmental,</i>	<i>12,447.35</i>	<i>8,440.65</i>	<i>4,353.00</i>	<i>33,090.71</i>
General government,	—	—	—	—
Protection of persons and property,	1,250.00	—	—	299.08
Health and sanitation,	—	—	—	—
Highways,	11,137.35	8,440.65	4,050.00	32,791.63
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	60.00	—	303.00	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	31,370.80	10,750.00	9,000.00	6,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>370.80</i>	<i>750.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>31,000.00</i>	<i>10,000.00</i>	<i>9,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,040.00	—	1,539.18	40.40
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,040.00</i>	<i>—</i>	<i>1,539.18</i>	<i>40.40</i>
Refunds,	—	3.71	—	136.50
Agency, trust, and investment,	20,975.26	5,069.81	2,396.70	2,418.17
<i>Taxes and licenses for State,</i>	<i>13,033.27</i>	<i>1,600.00</i>	<i>1,120.00</i>	<i>1,120.25</i>
<i>Taxes for county,</i>	<i>6,164.07</i>	<i>1,854.17</i>	<i>812.17</i>	<i>1,297.92</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,777.92</i>	<i>1,615.64</i>	<i>464.53</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$45,480.41	\$20,809.85	\$12,990.35	\$13,352.49
Permanent debt (except from sinking funds),	370.80	750.00	—	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	12,447.35	8,440.65	4,353.00	33,090.71
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	31,000.00	10,000.00	9,000.00	5,000.00
Transfers (except to sinking funds) and refunds,	1,040.00	3.71	1,539.18	176.90
Agency, trust, and investment,	20,975.26	5,069.81	2,396.70	2,418.17
Total payments,	\$111,313.82	\$45,074.02	\$30,279.23	\$55,038.27
Balance on hand, including funds,	138.27	1,026.41	1,174.34	2,721.85
GRAND TOTAL,	\$111,452.09	\$46,100.43	\$31,453.57	\$57,760.12

TABLE I. — *Summary of Financial Transactions. Towns.*

GROUP 41.

RECEIPTS.	Becket POPULATION 973	Tyngsborough POPULATION 967	Gill POPULATION 951	Southampton POPULATION 950
REVENUE.	\$19,600.64	\$22,773.12	\$13,798.46	\$17,555.41
General,	18,309.24	17,310.89	13,411.21	16,107.45
<i>Taxes,</i>	13,664.77	14,302.60	10,304.98	12,700.08
Property and poll,	12,775.96	13,175.40	10,205.77	12,345.07
Corporation, bank, etc.,	888.81	1,127.20	99.21	355.01
<i>Licenses and permits,</i>	8.50	10.00	4.00	12.00
<i>Fines and forfeits,</i>	18.40	—	3.78	406.00
<i>Grants and gifts,</i>	4,617.57	2,998.29	3,098.45	2,989.37
For expenses,	4,617.57	2,998.29	3,098.45	2,989.37
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	1,291.40	5,462.23	387.25	1,447.96
<i>Special assessments,</i>	—	251.28	—	—
<i>To meet expenses,</i>	—	251.28	—	—
<i>To meet outlays,</i>	—	—	—	—
<i>Privileges,</i>	8.93	1,355.02	—	—
<i>Departmental,</i>	924.80	2,223.46	329.71	1 578.81
General government,	—	159.25	142.50	80.61
Protection of persons and property,	—	1,828.52	—	10.31
Health and sanitation,	45.00	—	—	53.57
Highways,	—	—	21.40	4.00
Charities,	84.00	—	—	126.59
Soldiers' benefits,	470.00	120.00	60.00	210.00
Schools,	325.80	91.01	88.00	85.00
Libraries,	—	24.68	17.81	7.85
Recreation,	—	—	—	—
Unclassified,	—	—	—	1.88
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	264.44	233.20	4.00	82.25
<i>Interest,</i>	93.23	1,419.27	53.54	786.90
On sinking funds,	—	—	—	—
On trust and investment funds,	—	1,106.72	15.86	786.90
All other,	93.23	312.55	37.68	—
NON-REVENUE.	\$3,496.83	\$16,655.94	\$10,483.26	\$23,622.34
Offsets to outlays,	445.52	975.00	800.00	3,500.00
<i>Departmental,</i>	445.52	975.00	800.00	3,500.00
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	—	12,000.00	7,500.00	15,620.46
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	—	12,000.00	7,500.00	15,500.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	120.46
<i>Premiums,</i>	—	—	—	—
Transfers,	—	1,053.36	4.00	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	1,053.36	4.00	—
Refunds,	82.22	21.92	—	193.97
Agency, trust, and investment,	2,969.09	2,605.66	2,179.26	4,307.91
<i>Taxes and licenses for State,</i>	1,440.00	1,443.17	960.00	1,120.00
<i>Taxes for county,</i>	1,555.54	929.29	1,112.50	1,536.36
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	173.55	233.20	106.76	1,651.55
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$20,046.16	\$23,748.12	\$14,598.46	\$21,055.41
Premiums,	—	—	—	—
Municipal indebtedness,	—	12,000.00	7,500.00	15,620.46
Transfers and refunds,	82.22	1,075.28	4.00	193.97
Agency, trust, and investment,	2,969.09	2,605.66	2,179.26	4,307.91
Total receipts,	\$23,097.47	\$39,429.06	\$24,281.72	\$41,177.75
Balance on hand, including funds,	1,681.42	6,004.20	—	3,078.36
GRAND TOTAL,	\$24,778.89	\$45,433.26	\$24,281.72	\$44,256.11

1 Includes \$0.88 from administration of trust funds. See "Unclassified."

Graded According to Population of 1915 — Continued.

GROUP 41.

PAYMENTS.	Becket POPULATION 973	Tyngsborough POPULATION 967	Gill POPULATION 951	Southampton POPULATION 950
Maintenance,	\$15,353.88	\$20,572.73	\$9,719.91	\$13,871.64
<i>Departmental,</i>	<i>15,060.70</i>	<i>20,237.15</i>	<i>9,689.46</i>	<i>13,691.02</i>
General government,	777.69	1,890.08	705.42	877.42
Protection of persons and property,	174.57	3,227.47	77.51	309.73
Health and sanitation,	276.12	197.79	330.00	253.82
Highways,	3,257.49	4,071.85	1,900.58	4,683.53
Charities,	1,378.48	637.19	68.14	1,818.39
Soldiers' benefits,	512.00	523.00	84.00	216.00
Schools,	8,432.21	9,096.35	6,187.38	5,107.11
Libraries,	50.00	447.82	236.97	274.64
Recreation,	—	—	—	20.00
Pensions,	—	—	—	—
Unclassified,	202.14	145.60	99.46	130.38
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>298.18</i>	<i>328.08</i>	<i>30.45</i>	<i>179.74</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>7.50</i>	<i>—</i>	<i>.88</i>
Interest,	—	868.79	375.58	450.78
<i>Loans, general purposes,</i>	<i>—</i>	<i>868.79</i>	<i>375.58</i>	<i>460.78</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,288.75	1,595.22	1,237.63	7,776.57
<i>Departmental,</i>	<i>2,288.75</i>	<i>1,595.22</i>	<i>1,237.63</i>	<i>7,776.57</i>
General government,	—	40.08	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,288.75	1,555.14	1,237.63	7,776.57
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	14,700.00	9,507.12	16,027.64
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,700.00</i>	<i>1,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>13,000.00</i>	<i>7,500.00</i>	<i>15,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>1,007.12</i>	<i>27.64</i>
Transfers,	—	1,053.36	4.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,053.36</i>	<i>4.00</i>	<i>—</i>
Refunds,	82.22	21.92	—	193.97
Agency, trust, and investment,	2,998.98	2,613.72	2,199.12	4,100.47
<i>Taxes and licenses for State,</i>	<i>1,440.00</i>	<i>1,443.17</i>	<i>960.00</i>	<i>1,120.00</i>
<i>Taxes for county,</i>	<i>1,355.64</i>	<i>929.29</i>	<i>1,112.50</i>	<i>1,536.36</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>203.44</i>	<i>241.26</i>	<i>126.62</i>	<i>1,444.11</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$15,353.88	\$21,441.52	\$10,095.49	\$14,322.42
Permanent debt (except from sinking funds),	—	1,700.00	1,000.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,288.75	1,595.22	1,237.63	7,776.57
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	13,000.00	8,507.12	15,527.64
Transfers (except to sinking funds) and	—	—	—	—
refunds,	82.22	1,075.28	4.00	193.97
Agency, trust, and investment,	2,998.98	2,613.72	2,199.12	4,100.47
Total payments,	\$20,723.83	\$41,425.74	\$23,043.36	\$42,421.07
<i>Balance on hand, including funds,</i>	<i>4,055.06</i>	<i>4,007.52</i>	<i>1,238.36</i>	<i>1,835.04</i>
GRAND TOTAL,	\$24,778.89	\$45,433.26	\$24,281.72	\$44,256.11

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 42.

RECEIPTS.	Wellfleet POPULATION 936	Brimfield POPULATION 934	Mendon POPULATION 933	Ashby POPULATION 922
REVENUE.	\$16,085.50	\$23,442.59	\$17,727.94	\$23,949.97
General,	14,877.38	19,087.86	15,778.58	19,597.48
<i>Taxes,</i>	<i>12,826.13</i>	<i>13,767.36</i>	<i>13,527.32</i>	<i>17,174.90</i>
Property and poll,	12,469.88	11,191.07	11,991.33	12,340.81
Corporation, bank, etc.,	356.25	2,576.29	1,535.99	4,834.09
<i>Licenses and permits,</i>	<i>80.50</i>	<i>2.50</i>	<i>82.00</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>55.00</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,915.75</i>	<i>5,318.00</i>	<i>2,119.26</i>	<i>2,418.58</i>
For expenses,	1,915.75	5,267.00	2,119.26	2,323.23
For outlays,	—	51.00	—	95.30
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,208.12	4,354.73	1,949.36	4,352.49
<i>Special assessments,</i>	<i>71.73</i>	<i>—</i>	<i>—</i>	<i>211.31</i>
To meet expenses,	71.73	—	—	211.31
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2.00</i>	<i>1,102.39</i>	<i>957.54</i>	<i>—</i>
<i>Departmental,</i>	<i>641.15</i>	<i>2,333.51</i>	<i>703.25</i>	<i>2,133.70</i>
General government,	—	117.70	89.00	32.00
Protection of persons and property,	53.90	—	6.00	220.30
Health and sanitation,	—	—	—	—
Highways,	—	43.45	—	—
Charities,	170.57	73.34	50.00	—
Soldiers' benefits,	230.00	148.00	322.00	668.00
Schools,	120.00	1,787.84	212.50	43.02
Libraries,	16.33	1.18	15.75	10.38
Recreation,	—	—	—	—
Unclassified,	.35	162.00	8.00	1,160.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>10.75</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	10.75	—
<i>Cemeteries,</i>	<i>252.50</i>	<i>206.25</i>	<i>8.00</i>	<i>346.75</i>
<i>Interest,</i>	<i>240.74</i>	<i>712.58</i>	<i>269.32</i>	<i>1,660.73</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	23.38	466.67	86.08	1,211.18
All other,	217.36	245.91	183.74	449.55
NON-REVENUE.	\$20,297.52	\$8,641.69	\$11,485.59	\$17,346.87
Offsets to outlays,	—	2,692.75	740.00	6,000.00
<i>Departmental,</i>	<i>—</i>	<i>2,692.75</i>	<i>740.00</i>	<i>6,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,500.00	3,000.00	8,500.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>15,500.00</i>	<i>3,000.00</i>	<i>8,500.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	21.24	155.92	89.51	5,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>21.24</i>	<i>155.92</i>	<i>89.51</i>	<i>5,000.00</i>
Refunds,	35.16	184.10	—	1.28
Agency, trust, and investment,	4,741.12	2,608.92	2,156.08	6,345.59
<i>Taxes and licenses for State,</i>	<i>1,440.00</i>	<i>1,360.00</i>	<i>1,360.00</i>	<i>1,840.00</i>
<i>Taxes for county,</i>	<i>1,005.36</i>	<i>691.87</i>	<i>756.00</i>	<i>1,187.43</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,295.76</i>	<i>557.05</i>	<i>40.08</i>	<i>3,318.16</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$16,085.50	\$26,135.34	\$18,467.94	\$29,949.97
Premiums,	—	—	—	—
Municipal indebtedness,	15,500.00	3,000.00	8,500.00	—
Transfers and refunds,	56.40	340.02	89.51	5,001.28
Agency, trust, and investment,	4,741.12	2,608.92	2,156.08	6,345.59
Total receipts,	\$36,383.02	\$32,084.28	\$29,213.53	\$41,296.84
<i>Balance on hand, including funds,</i>	<i>6,884.60</i>	<i>3,306.73</i>	<i>740.40</i>	<i>4,122.57</i>
GRAND TOTAL,	\$43,267.62	\$35,391.01	\$29,953.93	\$45,419.41

¹ Includes \$2 from administration of trust funds.

Graded According to Population of 1915 — Continued.

GROUP 42.

PAYMENTS.	Wellfleet POPULATION 936	Brimfield POPULATION 934	Mendon POPULATION 933	Ashby POPULATION 922
Maintenance,	\$14,369.16	\$20,236.78	\$14,079.98	\$18,342.31
<i>Departmental,</i>	<i>14,091.63</i>	<i>20,000.66</i>	<i>14,033.73</i>	<i>17,810.82</i>
General government,	1,136.01	1,498.74	1,000.92	804.65
Protection of persons and property,	568.98	277.08	330.74	1,011.74
Health and sanitation,	1,084.88	218.38	295.75	436.12
Highways,	2,375.28	3,453.03	3,199.91	4,609.72
Charities,	1,853.77	718.36	2,005.99	113.25
Soldiers' benefits,	376.00	162.00	248.00	482.00
Schools,	6,199.92	12,406.36	6,219.25	8,483.07
Libraries,	330.21	577.40	337.25	470.30
Recreation,	10.70	26.25	28.25	145.00
Pensions,	—	—	—	—
Unclassified,	155.88	662.96	367.67	1,254.97
<i>Public service enterprises,</i>	<i>6.65</i>	<i>—</i>	<i>1.50</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	6.65	—	1.50	—
<i>Cemeteries,</i>	<i>270.88</i>	<i>234.22</i>	<i>44.75</i>	<i>531.49</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>2.00</i>	<i>—</i>	<i>—</i>
Interest,	944.23	55.16	426.47	—
<i>Loans, general purposes,</i>	<i>944.23</i>	<i>55.16</i>	<i>426.47</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	169.98	3,249.30	1,549.67	423.50
<i>Departmental,</i>	<i>169.98</i>	<i>3,249.30</i>	<i>1,549.67</i>	<i>423.50</i>
General government,	144.98	—	—	—
Protection of persons and property,	—	102.00	249.91	423.50
Health and sanitation,	—	—	—	—
Highways,	25.00	3,147.30	1,299.76	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	22,500.00	3,000.00	10,150.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>—</i>	<i>1,150.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>21,500.00</i>	<i>3,000.00</i>	<i>9,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	21.24	155.92	89.51	5,000.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>21.24</i>	<i>155.92</i>	<i>89.51</i>	<i>5,000.00</i>
Refunds,	35.16	184.10	—	1.23
Agency, trust, and investment,	4,743.26	2,814.90	2,167.16	11,345.59
<i>Taxes and licenses for State,</i>	<i>1,440.00</i>	<i>1,360.00</i>	<i>1,360.00</i>	<i>1,840.00</i>
<i>Taxes for county,</i>	<i>1,005.36</i>	<i>691.87</i>	<i>756.00</i>	<i>1,187.43</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,297.90</i>	<i>763.03</i>	<i>51.16</i>	<i>8,318.16</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$15,313.39	\$20,291.94	\$14,506.45	\$18,342.31
Permanent debt (except from sinking funds),	1,000.00	—	1,150.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	169.98	3,249.30	1,549.67	423.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	21,500.00	3,000.00	9,000.00	—
Transfers (except to sinking funds) and refunds,	56.40	340.02	89.51	5,001.28
Agency, trust, and investment,	4,743.26	2,814.90	2,167.16	11,345.59
Total payments,	\$42,783.03	\$29,696.16	\$28,462.79	\$35,112.63
<i>Balance on hand, including funds,</i>	<i>484.59</i>	<i>5,694.85</i>	<i>1,491.14</i>	<i>10,306.73</i>
GRAND TOTAL,	\$43,267.62	\$35,391.01	\$29,953.93	\$45,419.41

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 43.

RECEIPTS.	Berlin POPULATION 865	Royalston POPULATION 862	Granby POPULATION 828	Enfield POPULATION 806
REVENUE.	\$19,077.39	\$19,835.90	\$13,825.68	\$17,127.79
General,	13,669.94	16,499.14	12,895.37	15,073.25
<i>Taxes,</i>	<i>10,209.15</i>	<i>13,771.60</i>	<i>10,510.46</i>	<i>9,953.30</i>
Property and poll,	8,977.24	12,181.26	10,064.92	9,463.24
Corporation, bank, etc.,	1,231.91	1,590.34	445.54	490.06
<i>Licenses and permits,</i>	<i>5.00</i>	<i>12.00</i>	<i>1.00</i>	<i>538.50</i>
<i>Fines and forfeits,</i>	<i>12.60</i>	<i>149.60</i>	<i>26.00</i>	<i>25.00</i>
<i>Grants and gifts,</i>	<i>3,449.19</i>	<i>2,565.94</i>	<i>2,357.91</i>	<i>4,556.45</i>
For expenses,	3.44	2,565.94	2,357.91	4,556.45
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	5.40	3,336.76	930.31	2,054.54
<i>Special assessments,</i>	<i>487.75</i>	—	—	—
To meet expenses,	487.75	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,357.80</i>	—	<i>215.49</i>	—
<i>Departmental,</i>	<i>2,967.67</i>	<i>1,139.29</i>	<i>305.61</i>	<i>1,792.34</i>
General government,	251.55	184.70	—	188.50
Protection of persons and property,	721.67	19.39	2.00	57.54
Health and sanitation,	—	—	—	—
Highways,	41.50	7.90	—	8.55
Charities,	444.83	86.60	—	—
Soldiers' benefits,	689.00	414.00	96.00	362.00
Schools,	778.05	425.50	204.98	1,136.75
Libraries,	16.07	1.20	2.63	—
Recreation,	—	—	—	3.00
Unclassified,	25.00	—	—	36.00
<i>Public service enterprises,</i>	—	<i>12.80</i>	—	<i>107.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	107.00
All other,	—	12.80	—	—
<i>Cemeteries,</i>	<i>237.58</i>	<i>219.29</i>	<i>277.70</i>	<i>155.20</i>
<i>Interest,</i>	<i>356.65</i>	<i>1,965.38</i>	<i>131.51</i>	—
On sinking funds,	—	—	—	—
On trust and investment funds,	228.87	1,700.09	33.68	—
All other,	127.78	265.29	97.83	—
NON-REVENUE.	\$9,696.57	\$13,635.70	\$10,388.56	\$13,000.33
Offsets to outlays,	25.00	—	—	—
<i>Departmental,</i>	<i>25.00</i>	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	7,000.00	11,000.00	5,977.67	9,000.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>7,000.00</i>	<i>11,000.00</i>	<i>5,000.00</i>	<i>9,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>977.67</i>	—
<i>Premiums,</i>	—	—	—	—
Transfers,	123.96	35.93	26.80	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	123.96	35.93	26.80	—
Refunds,	—	91.48	692.30	76.96
Agency, trust, and investment,	2,547.61	2,508.29	3,691.79	3,923.37
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>1,360.00</i>	<i>1,360.00</i>	<i>1,615.00</i>
<i>Taxes for county,</i>	<i>711.00</i>	<i>756.00</i>	<i>1,865.69</i>	<i>1,975.33</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>556.61</i>	<i>392.29</i>	<i>466.20</i>	<i>333.04</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$19,102.39	\$19,835.90	\$13,825.68	\$17,127.79
Premiums,	—	—	—	—
Municipal indebtedness,	7,000.00	11,000.00	5,977.67	9,000.00
Transfers and refunds,	123.96	127.41	719.10	76.96
Agency, trust, and investment,	2,547.61	2,508.29	3,691.79	3,923.37
Total receipts,	\$28,773.96	\$33,471.60	\$24,214.24	\$30,128.12
<i>Balance on hand, including funds,</i>	<i>357.70</i>	<i>4,243.11</i>	<i>1,416.23</i>	<i>2,942.65</i>
GRAND TOTAL,	\$29,131.66	\$37,714.71	\$25,630.47	\$33,070.77

Graded According to Population of 1915 — Continued.

GROUP 43.

PAYMENTS.	Berlin POPULATION 865	Royalston POPULATION 862	Granby POPULATION 828	Enfield POPULATION 806
Maintenance,	\$16,672.17	\$15,964.02	\$13,127.61	\$15,815.56
<i>Departmental,</i>	<i>16,362.68</i>	<i>15,760.33</i>	<i>12,948.81</i>	<i>15,593.46</i>
General government,	1,280.26	1,089.45	1,152.60	866.02
Protection of persons and property,	1,492.85	498.82	202.69	641.82
Health and sanitation,	215.95	410.88	141.45	182.45
Highways,	3,164.35	3,295.53	2,561.68	3,476.58
Charities,	1,546.42	1,563.61	406.29	1,571.88
Soldiers' benefits,	672.00	343.20	72.00	368.00
Schools,	7,564.83	7,416.72	7,748.53	7,585.96
Libraries,	199.92	253.49	337.17	195.60
Recreation,	—	8.00	—	510.00
Pensions,	—	—	—	—
Unclassified,	216.00	880.63	326.40	195.15
<i>Public service enterprises,</i>	<i>—</i>	<i>2.15</i>	<i>—</i>	<i>9.50</i>
Electric light,	—	—	—	—
Water,	—	—	—	9.50
All other,	—	2.15	—	—
<i>Cemeteries,</i>	<i>319.69</i>	<i>191.64</i>	<i>178.80</i>	<i>212.60</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
Interest,	151.46	270.77	75.00	190.37
<i>Loans, general purposes,</i>	<i>151.46</i>	<i>270.77</i>	<i>75.00</i>	<i>190.37</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,952.80	3,421.67	2,520.77	2,619.03
<i>Departmental,</i>	<i>1,952.80</i>	<i>3,123.13</i>	<i>2,235.07</i>	<i>2,619.03</i>
General government,	—	744.39	216.44	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	952.80	2,377.74	2,018.63	2,569.03
Charities,	—	—	—	—
Schools,	1,000.00	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	50.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>299.54</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	299.54	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>285.70</i>	<i>—</i>
Municipal indebtedness,	7,000.00	11,500.00	5,000.00	9,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>7,000.00</i>	<i>11,500.00</i>	<i>5,000.00</i>	<i>9,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	123.96	35.93	26.80	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>123.96</i>	<i>35.93</i>	<i>26.80</i>	<i>—</i>
Refunds,	—	91.48	692.30	76.96
Agency, trust, and investment,	2,572.76	2,588.29	3,725.47	3,923.37
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>1,360.00</i>	<i>1,360.00</i>	<i>1,615.00</i>
<i>Taxes for county,</i>	<i>711.00</i>	<i>766.00</i>	<i>1,866.69</i>	<i>1,975.33</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>581.76</i>	<i>472.29</i>	<i>499.88</i>	<i>333.04</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$16,823.63	\$16,234.79	\$13,202.61	\$16,005.93
Permanent debt (except from sinking funds),	—	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,952.80	3,421.67	2,520.77	2,619.03
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,000.00	11,500.00	5,000.00	9,000.00
Transfers (except to sinking funds) and refunds,	123.96	127.41	719.10	76.96
Agency, trust, and investment,	2,572.76	2,588.29	3,725.47	3,923.37
Total payments,	\$28,473.15	\$33,872.16	\$25,167.95	\$31,625.29
Balance on hand, including funds,	658.51	3,842.55	462.52	1,445.48
GRAND TOTAL,	\$29,131.66	\$37,714.71	\$25,630.47	\$33,070.77

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 44.

RECEIPTS.	Princeton POPULATION 800	Bernardston POPULATION 790	Granville POPULATION 784	Boylston POPULATION 783
REVENUE.	\$30,143.70	\$15,815.51	\$15,552.14	\$22,395.18
General,	27,229.34	12,408.21	14,628.03	15,075.68
<i>Taxes,</i>	<i>25,708.72</i>	<i>10,068.01</i>	<i>11,347.53</i>	<i>12,148.42</i>
Property and poll,	24,932.86	9,534.19	10,900.26	10,775.29
Corporation, bank, etc.,	775.86	533.82	447.27	1,373.13
<i>Licenses and permits,</i>	<i>1.00</i>	<i>415.60</i>	<i>10.00</i>	<i>6.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,519.62</i>	<i>1,924.70</i>	<i>3,270.50</i>	<i>2,922.26</i>
For expenses,	1,519.62	1,924.70	3,270.50	2,922.26
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	2,914.36	3,407.30	924.11	7,319.50
<i>Special assessments,</i>	<i>195.96</i>	<i>—</i>	<i>—</i>	<i>275.82</i>
To meet expenses,	195.96	—	—	275.82
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,029.75</i>
<i>Departmental,</i>	<i>473.61</i>	<i>777.19</i>	<i>740.51</i>	<i>2,923.05</i>
General government,	114.35	59.00	—	41.10
Protection of persons and property,	21.90	14.36	20.00	—
Health and sanitation,	—	—	—	—
Highways,	—	—	8.00	—
Charities,	33.36	54.28	215.16	2,406.20
Soldiers' benefits,	304.00	92.00	238.00	416.00
Schools,	—	500.20	257.85	56.64
Libraries,	—	—	1.50	3.11
Recreation,	—	9.50	—	—
Unclassified,	—	47.85	—	—
<i>Public service enterprises,</i>	<i>1,398.11</i>	<i>—</i>	<i>—</i>	<i>1,299.72</i>
Electric light,	1,398.11	—	—	1,281.92
Water,	—	—	—	—
All other,	—	—	—	10.80
<i>Cemeteries,</i>	<i>103.16</i>	<i>—</i>	<i>—</i>	<i>491.98</i>
<i>Interest,</i>	<i>743.52</i>	<i>2,630.11</i>	<i>183.60</i>	<i>506.18</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	591.51	2,542.52	—	132.52
All other,	152.01	87.59	183.60	173.66
NON-REVENUE.	\$16,812.37	\$12,238.28	\$9,077.03	\$18,150.86
Offsets to outlays,	2,000.00	—	300.00	—
<i>Departmental,</i>	<i>2,000.00</i>	<i>—</i>	<i>300.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	6,965.42	7,000.00	11,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>6,250.00</i>	<i>7,000.00</i>	<i>11,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>715.42</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	48.24	2,022.92	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	48.24	2,022.92	—	—
Refunds,	—	13.62	80.12	17.20
Agency, trust, and investment,	4,764.13	3,236.32	1,696.91	7,133.66
<i>Taxes and licenses for State,</i>	<i>2,400.00</i>	<i>1,177.50</i>	<i>1,127.14</i>	<i>1,120.00</i>
<i>Taxes for county,</i>	<i>1,533.00</i>	<i>1,205.21</i>	<i>569.77</i>	<i>622.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,031.13</i>	<i>853.61</i>	<i>—</i>	<i>5,391.66</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$32,143.70	\$15,815.51	\$15,852.14	\$22,395.18
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	6,965.42	7,000.00	11,000.00
Transfers and refunds,	48.24	2,036.54	80.12	17.20
Agency, trust, and investment,	4,764.13	3,236.32	1,696.91	7,133.66
Total receipts,	\$46,956.07	\$28,053.79	\$24,629.17	\$40,546.04
Balance on hand, including funds,	1,968.28	4,086.49	1,716.23	2,048.00
GRAND TOTAL,	\$48,924.35	\$32,140.28	\$26,345.40	\$42,594.04

Graded According to Population of 1915 — Continued.

GROUP 44.

PAYMENTS.	Princeton POPULATION 800	Bernardston POPULATION 790	Granville POPULATION 784	Boylston POPULATION 783
Maintenance,	\$20,230.30	\$14,177.25	\$13,250.34	\$19,713.11
<i>Departmental,</i>	<i>18,425.52</i>	<i>14,177.25</i>	<i>13,250.34</i>	<i>18,146.70</i>
General government,	1,179.74	1,512.86	943.54	1,139.81
Protection of persons and property,	1,124.00	127.26	157.04	710.96
Health and sanitation,	289.27	251.64	228.40	296.57
Highways,	5,030.93	2,622.34	3,329.36	2,444.62
Charities,	1,363.52	1,787.53	744.34	3,352.27
Soldiers' benefits,	349.25	48.00	120.00	372.00
Schools,	7,896.97	6,397.39	7,133.62	8,431.84
Libraries,	664.80	704.26	363.93	783.91
Recreation,	5.44	612.75	—	112.65
Pensions,	—	—	—	—
Unclassified,	521.60	113.22	230.11	497.07
<i>Public service enterprises,</i>	<i>1,607.05</i>	<i>—</i>	<i>—</i>	<i>944.36</i>
Electric light,	1,607.05	—	—	929.36
Water,	—	—	—	—
All other,	—	—	—	15.00
<i>Cemeteries,</i>	<i>197.73</i>	<i>—</i>	<i>—</i>	<i>622.05</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	688.41	235.86	354.80	515.94
<i>Loans, general purposes,</i>	<i>188.41</i>	<i>235.86</i>	<i>354.80</i>	<i>258.56</i>
<i>Loans, public service enterprises,</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>257.38</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	6,489.94	456.08	711.55	1,865.54
<i>Departmental,</i>	<i>5,955.95</i>	<i>456.08</i>	<i>711.55</i>	<i>1,411.80</i>
General government,	—	—	—	191.80
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	5,955.95	112.75	711.55	250.00
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	343.33	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>533.99</i>	<i>—</i>	<i>—</i>	<i>1,423.74</i>
Electric light,	533.99	—	—	1,423.74
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	11,650.00	9,906.00	9,500.00	11,100.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,650.00</i>	<i>500.00</i>	<i>500.00</i>	<i>1,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>10,000.00</i>	<i>9,250.00</i>	<i>9,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>156.00</i>	<i>—</i>	<i>—</i>
Transfers,	48.24	2,022.92	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>48.24</i>	<i>2,022.92</i>	<i>—</i>	<i>—</i>
Refunds,	—	13.62	80.12	17.20
Agency, trust, and investment,	4,939.37	2,906.79	1,696.91	7,193.18
<i>Taxes and licenses for State,</i>	<i>2,400.00</i>	<i>1,177.60</i>	<i>1,127.14</i>	<i>1,120.00</i>
<i>Taxes for county,</i>	<i>1,333.00</i>	<i>1,205.21</i>	<i>569.77</i>	<i>622.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,206.37</i>	<i>524.08</i>	<i>—</i>	<i>5,451.18</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$20,918.71	\$14,413.11	\$13,605.14	\$20,229.05
Permanent debt (except from sinking funds),	1,650.00	500.00	500.00	1,100.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	6,489.94	456.08	711.55	1,865.54
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	9,406.00	9,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	48.24	2,036.54	80.12	17.20
Agency, trust, and investment,	4,939.37	2,906.79	1,696.91	7,193.18
Total payments,	\$44,046.26	\$29,718.52	\$25,593.72	\$40,404.97
<i>Balance on hand, including funds,</i>	<i>4,878.09</i>	<i>2,421.76</i>	<i>751.68</i>	<i>2,189.07</i>
GRAND TOTAL,	\$48,924.35	\$32,140.28	\$26,345.40	\$42,594.04

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 45.

RECEIPTS.	Brewster POPULATION 783	Leverett POPULATION 779	Bolton POPULATION 768	Burlington POPULATION 751
REVENUE.	\$21,986.75	\$9,295.14	\$20,852.32	\$25,372.21
General,	20,915.38	8,889.44	18,655.45	21,804.52
<i>Taxes,</i>	<i>18,594.62</i>	<i>6,904.24</i>	<i>16,323.48</i>	<i>18,102.83</i>
Property and poll,	12,594.86	6,672.73	16,072.90	17,182.14
Corporation, bank, etc.,	5,999.76	231.51	255.58	920.69
<i>Licenses and permits,</i>	<i>21.00</i>	—	<i>2.00</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	—	<i>20.00</i>	—	<i>15.00</i>
<i>Grants and gifts,</i>	<i>2,299.76</i>	<i>1,964.20</i>	<i>2,324.97</i>	<i>3,682.69</i>
For expenses,	2,299.76	1,964.20	2,324.97	3,086.89
For outlays,	—	—	—	595.80
<i>All other,</i>	—	—	—	—
Commercial,	1,071.37	406.70	2,196.87	3,567.69
<i>Special assessments,</i>	—	—	<i>358.17</i>	—
To meet expenses,	—	—	358.17	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	<i>956.53</i>
<i>Departmental,</i>	<i>1,068.02</i>	<i>340.01</i>	<i>797.20</i>	<i>2,145.97</i>
General government,	181.00	2.50	96.45	211.50
Protection of persons and property,	41.80	13.51	234.00	465.52
Health and sanitation,	—	—	—	—
Highways,	—	—	—	800.00
Charities,	67.62	—	—	173.70
Soldiers' benefits,	390.00	324.00	426.00	144.00
Schools,	377.60	—	5.00	102.00
Libraries,	—	—	35.75	7.25
Recreation,	—	—	—	227.00
Unclassified,	—	—	—	15.00
<i>Public service enterprises,</i>	—	—	<i>7.60</i>	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	7.60	—
<i>Cemeteries,</i>	—	—	<i>80.00</i>	<i>123.25</i>
<i>Interest,</i>	<i>13.35</i>	<i>66.69</i>	<i>953.90</i>	<i>342.89</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	783.41	40.08
All other,	13.35	66.69	170.49	302.81
NON-REVENUE.	\$24,950.18	\$4,731.08	\$17,107.13	\$15,184.26
Offsets to outlays,	—	—	1,800.00	—
<i>Departmental,</i>	—	—	<i>1,800.00</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	21,000.00	3,000.00	12,000.00	12,000.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>21,000.00</i>	<i>3,000.00</i>	<i>12,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	—	—	—	281.96
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	—	—	<i>281.96</i>
Refunds,	91.97	4.00	1.81	94.86
Agency, trust, and investment,	3,858.21	1,727.08	3,305.32	2,807.44
<i>Taxes and licenses for State,</i>	<i>2,210.00</i>	<i>800.00</i>	<i>1,280.00</i>	<i>1,600.00</i>
<i>Taxes for county,</i>	<i>1,663.89</i>	<i>927.08</i>	<i>711.00</i>	<i>1,032.55</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>54.32</i>	—	<i>1,314.32</i>	<i>174.89</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$21,986.75	\$9,295.14	\$22,652.32	\$25,372.21
Premiums,	—	—	—	—
Municipal indebtedness,	21,000.00	3,000.00	12,000.00	12,000.00
Transfers and refunds,	91.97	4.00	1.81	376.82
Agency, trust, and investment,	3,858.21	1,727.08	3,305.32	2,807.44
Total receipts,	\$46,936.93	\$14,026.22	\$37,959.45	\$40,556.47
Balance on hand, including funds,	1,272.42	1,838.97	4,057.24	3,183.81
GRAND TOTAL,	\$48,209.35	\$15,865.19	\$42,016.69	\$43,740.28

Graded According to Population of 1915 — Continued.

GROUP 45.

PAYMENTS.	Brewster POPULATION 783	Leverett POPULATION 779	Bolton POPULATION 768	Burlington POPULATION 751
Maintenance,	\$16,597.97	\$8,612.22	\$14,038.72	\$19,230.29
<i>Departmental,</i>	16,597.97	8,482.22	13,706.85	18,740.17
General government,	1,612.84	715.24	948.54	2,487.52
Protection of persons and property,	295.27	490.68	1,161.24	1,532.53
Health and sanitation,	219.75	212.62	97.38	181.25
Highways,	4,264.98	1,302.03	2,133.25	4,719.96
Charities,	2,565.25	1,132.17	766.38	1,518.51
Soldiers' benefits,	396.00	324.00	392.00	168.00
Schools,	6,857.19	3,958.95	7,558.44	7,490.31
Libraries,	100.00	247.53	451.58	288.84
Recreation,	113.25	—	10.75	99.75
Pensions,	—	—	—	—
Unclassified,	173.44	99.00	187.29	253.50
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	30.00	186.87	490.12
<i>Administration of trust funds,</i>	—	—	145.00	—
Interest,	868.30	66.00	398.67	712.09
<i>Loans, general purposes,</i>	868.30	66.00	398.67	712.09
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	2,176.44	—	3,574.66	3,703.94
<i>Departmental,</i>	2,176.44	—	3,574.66	3,703.94
General government,	—	—	125.00	1,126.84
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,176.44	—	3,449.66	957.00
Charities,	—	—	—	—
Schools,	—	—	—	1,620.10
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	22,400.00	5,000.00	14,200.00	5,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	3,400.00	—	200.00	1,000.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	19,000.00	5,000.00	14,000.00	4,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	—	—	281.96
<i>To sinking funds from revenue,</i>	—	—	—	281.96
<i>All other,</i>	—	—	—	—
Refunds,	91.97	4.00	1.81	94.86
Agency, trust, and investment,	3,858.21	1,727.08	2,105.32	2,808.68
<i>Taxes and licenses for State,</i>	2,240.00	800.00	1,280.00	1,600.00
<i>Taxes for county,</i>	1,563.89	927.08	711.00	1,032.55
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	54.32	—	114.32	176.13
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$17,466.27	\$8,578.22	\$14,437.39	\$19,942.38
Permanent debt (except from sinking funds),	3,400.00	—	200.00	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,176.44	—	3,574.66	3,703.94
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	19,000.00	5,000.00	14,000.00	4,000.00
Transfers (except to sinking funds) and refunds,	91.97	4.00	1.81	376.82
Agency, trust, and investment,	3,858.21	1,727.08	2,105.32	2,808.68
Total payments,	\$45,992.89	\$15,309.30	\$34,319.18	\$31,831.82
Balance on hand, including funds,	2,216.46	555.89	7,697.51	11,908.46
GRAND TOTAL,	\$48,209.35	\$15,865.19	\$42,016.69	\$43,740.28

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 46.

RECEIPTS.	Petersham POPULATION 727	Boxford POPULATION 714	Dana POPULATION 712	Hampden POPULATION 670
REVENUE.	\$25,455.09	\$12,612.07	\$12,310.67	\$11,773.00
General,	23,587.24	10,729.59	11,288.10	10,876.14
<i>Taxes,</i>	<i>18,187.60</i>	<i>9,527.89</i>	<i>8,884.09</i>	<i>6,472.63</i>
Property and poll,	17,799.74	9,010.83	8,533.84	6,296.92
Corporation, bank, etc.,	387.86	517.06	350.25	175.71
<i>Licenses and permits,</i>	<i>1.00</i>	<i>4.00</i>	<i>16.00</i>	<i>226.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>22.25</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>5,398.64</i>	<i>1,175.45</i>	<i>2,389.01</i>	<i>4,177.51</i>
For expenses,	3,357.56	1,175.45	2,157.76	4,127.45
For outlays,	2,041.08	—	231.25	50.06
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,867.85	1,882.48	1,022.57	895.86
<i>Special assessments,</i>	<i>49.15</i>	<i>364.24</i>	<i>—</i>	<i>—</i>
To meet expenses,	49.15	364.24	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,053.23</i>	<i>1,223.92</i>	<i>837.49</i>	<i>674.27</i>
General government,	95.85	55.50	54.90	58.00
Protection of persons and property,	—	459.50	10.22	.87
Health and sanitation,	—	—	—	—
Highways,	12.48	—	—	3.00
Charities,	178.57	—	72.41	158.72
Soldiers' benefits,	542.00	384.00	616.00	354.00
Schools,	224.33	229.92	73.27	.93
Libraries,	—	—	10.69	—
Recreation,	—	—	—	—
Unclassified,	—	95.00	—	98.75
<i>Public service enterprises,</i>	<i>11.55</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	11.55	—	—	—
<i>Cemeteries,</i>	<i>233.22</i>	<i>—</i>	<i>98.30</i>	<i>47.00</i>
<i>Interest,</i>	<i>520.70</i>	<i>294.32</i>	<i>86.78</i>	<i>175.59</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	293.71	203.06	—	20.20
All other,	226.99	91.26	86.78	155.39
NON-REVENUE.	\$9,117.16	\$9,233.81	\$9,474.82	\$8,084.25
Offsets to outlays,	—	900.00	—	275.00
<i>Departmental,</i>	<i>—</i>	<i>900.00</i>	<i>—</i>	<i>275.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	4,000.00	8,000.00	6,200.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>8,000.00</i>	<i>6,200.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	237.82	—	—	31.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	237.82	—	—	31.00
Refunds,	63.86	—	27.52	18.50
Agency, trust, and investment,	3,815.48	4,333.81	1,447.30	1,559.75
<i>Taxes and licenses for State,</i>	<i>1,920.00</i>	<i>2,320.00</i>	<i>880.00</i>	<i>955.00</i>
<i>Taxes for county,</i>	<i>1,067.00</i>	<i>2,013.81</i>	<i>489.00</i>	<i>447.68</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>328.48</i>	<i>—</i>	<i>78.30</i>	<i>157.07</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$25,455.09	\$13,512.07	\$12,310.67	\$12,048.00
Premiums,	—	—	—	—
Municipal indebtedness,	5,000.00	4,000.00	8,000.00	6,200.00
Transfers and refunds,	301.68	—	27.52	49.50
Agency, trust, and investment,	3,815.48	4,333.81	1,447.30	1,559.75
Total receipts,	\$34,572.25	\$21,845.88	\$21,785.49	\$19,857.25
<i>Balance on hand, including funds,</i>	<i>3,915.49</i>	<i>1,619.67</i>	<i>7,618.89</i>	<i>800.77</i>
GRAND TOTAL,	\$38,487.74	\$23,465.45	\$29,304.38	\$20,158.02

Graded According to Population of 1915 — Continued.

GROUP 46.

PAYMENTS.	Petersham POPULATION 727	Boxford POPULATION 714	Dana POPULATION 712	Hampden POPULATION 670
Maintenance,	\$20,385.58	\$12,108.48	\$10,886.97	\$9,151.11
<i>Departmental,</i>	<i>19,963.89</i>	<i>12,100.48</i>	<i>10,702.20</i>	<i>9,089.36</i>
General government,	1,586.23	1,039.86	846.53	584.38
Protection of persons and property,	360.44	1,759.01	442.42	77.29
Health and sanitation,	364.94	335.03	154.93	153.19
Highways,	4,159.47	2,728.48	2,005.57	761.02
Charities,	1,396.46	201.23	1,044.59	504.95
Soldiers' benefits,	520.00	312.00	830.00	351.00
Schools,	10,629.25	5,381.58	4,997.98	6,369.81
Libraries,	352.28	124.34	120.40	146.01
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	594.82	218.95	259.78	141.71
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>421.69</i>	—	<i>184.77</i>	<i>61.75</i>
<i>Administration of trust funds,</i>	—	<i>8.00</i>	—	—
Interest,	87.50	98.00	383.30	415.53
<i>Loans, general purposes,</i>	<i>87.50</i>	<i>98.00</i>	<i>383.30</i>	<i>415.53</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	5,188.90	2,080.24	1,724.55	1,243.50
<i>Departmental,</i>	<i>4,182.21</i>	<i>2,080.24</i>	<i>1,724.55</i>	<i>1,243.50</i>
General government,	—	91.00	—	168.39
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	4,182.21	1,989.24	1,724.55	1,075.11
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,006.69</i>	—	—	—
Municipal indebtedness,	5,000.00	4,000.00	12,650.00	7,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	<i>650.00</i>	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>12,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	237.82	—	—	31.00
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	<i>237.82</i>	—	—	<i>31.00</i>
Refunds,	63.86	—	27.52	18.50
Agency, trust, and investment,	3,769.73	4,491.37	1,447.30	1,548.95
<i>Taxes and licenses for State,</i>	<i>1,920.00</i>	<i>2,320.00</i>	<i>880.00</i>	<i>955.00</i>
<i>Taxes for county,</i>	<i>1,067.00</i>	<i>2,013.81</i>	<i>489.00</i>	<i>447.68</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>782.73</i>	<i>157.56</i>	<i>78.30</i>	<i>146.27</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$20,473.08	\$12,206.48	\$11,270.27	\$9,566.64
Permanent debt (except from sinking funds),	—	—	650.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	5,188.90	2,080.24	1,724.55	1,243.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	4,000.00	12,000.00	7,000.00
Transfers (except to sinking funds) and refunds,	301.68	—	27.52	49.50
Agency, trust, and investment,	3,769.73	4,491.37	1,447.30	1,548.95
Total payments,	\$34,733.39	\$22,778.09	\$27,119.64	\$19,408.59
Balance on hand, including funds,	<i>3,754.35</i>	<i>687.36</i>	<i>2,184.74</i>	<i>749.43</i>
GRAND TOTAL,	\$38,487.74	\$23,465.45	\$29,304.38	\$20,158.02

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 47.

RECEIPTS.	Truro POPULATION 663	Cummington POPULATION 660	Halifax POPULATION 638	New Salem POPULATION 625
REVENUE.	\$10,582.19	\$13,305.23	\$14,700.94	\$13,997.88
General,	9,295.02	11,973.92	12,862.32	12,068.86
<i>Taxes,</i>	<i>7,187.36</i>	<i>8,449.28</i>	<i>10,326.67</i>	<i>9,507.46</i>
Property and poll,	6,788.55	8,319.07	10,177.69	8,962.06
Corporation, bank, etc.,	398.81	130.21	148.98	545.40
<i>Licenses and permits,</i>	<i>72.00</i>	<i>—</i>	<i>40.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,016.66</i>	<i>3,524.64</i>	<i>2,495.65</i>	<i>2,560.40</i>
For expenses,	2,015.66	3,487.02	2,495.65	2,560.40
For outlays,	—	37.62	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,287.17	1,331.31	1,838.62	1,929.02
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>438.10</i>	<i>—</i>
To meet expenses,	—	—	438.10	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Departmental,	1,025.52	1,263.20	603.89	1,716.86
General government,	41.00	83.75	169.25	—
Protection of persons and property,	116.76	—	112.36	17.25
Health and sanitation,	—	—	—	—
Highways,	—	75	—	12.46
Charities,	458.67	432.33	52.23	318.30
Soldiers' benefits,	143.00	248.00	144.00	624.00
Schools,	256.11	498.37	118.50	705.75
Libraries,	2.46	—	5.55	—
Recreation,	—	—	—	—
Unclassified,	2.52	—	2.00	38.60
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>202.53</i>	<i>—</i>	<i>8.50</i>	<i>16.00</i>
<i>Interest,</i>	<i>59.12</i>	<i>68.11</i>	<i>788.13</i>	<i>196.66</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	—	—
All other,	59.12	68.11	788.13	196.66
NON-REVENUE.	\$14,824.73	\$5,725.90	\$22,596.36	\$8,437.58
Offsets to outlays,	5,000.00	—	3,750.00	1,991.60
<i>Departmental,</i>	<i>5,000.00</i>	<i>—</i>	<i>3,750.00</i>	<i>1,991.60</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,000.00	4,000.00	16,900.00	4,000.00
<i>Loans, general purposes,</i>	<i>5,000.00</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	3,000.00	4,000.00	14,400.00	4,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	—	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
Refunds,	7.64	18.24	—	148.50
Agency, trust, and investment,	1,817.09	1,707.66	1,946.36	2,297.48
<i>Taxes and licenses for State,</i>	<i>880.00</i>	<i>720.00</i>	<i>1,120.00</i>	<i>720.00</i>
Taxes for county,	614.39	987.66	793.49	834.38
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	322.70	—	32.87	743.10
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$15,582.19	\$13,305.23	\$18,450.94	\$15,989.48
Premiums,	—	—	—	—
Municipal indebtedness,	8,000.00	4,000.00	16,900.00	4,000.00
Transfers and refunds,	7.64	18.24	—	148.50
Agency, trust, and investment,	1,817.09	1,707.66	1,946.36	2,297.48
Total receipts,	\$25,406.92	\$19,031.13	\$37,297.30	\$22,435.46
Balance on hand, including funds,	2,026.59	215.17	2,165.39	2,560.83
GRAND TOTAL,	\$27,433.51	\$19,246.30	\$39,462.69	\$24,996.29

Graded According to Population of 1915 — Continued.

GROUP 47.

PAYMENTS.	Truro POPULATION 663	Cummington POPULATION 660	Halifax POPULATION 633	New Salem POPULATION 625
Maintenance,	\$10,577.04	\$11,037.00	\$9,913.47	\$11,839.45
<i>Departmental,</i>	<i>10,353.90</i>	<i>11,032.50</i>	<i>9,865.97</i>	<i>11,818.45</i>
General government,	907.12	1,020.28	1,045.87	632.33
Protection of persons and property,	215.53	66.15	1,187.56	128.48
Health and sanitation,	136.75	215.77	126.22	270.33
Highways,	2,633.22	2,754.46	1,666.72	2,167.54
Charities,	719.03	1,220.28	244.53	1,528.21
Soldiers' benefits,	180.00	240.00	194.00	550.00
Schools,	5,104.52	5,217.56	5,183.11	6,313.74
Libraries,	337.80	115.00	140.01	76.45
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	119.93	183.00	77.95	151.37
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>223.14</i>	<i>4.50</i>	<i>47.50</i>	<i>21.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	119.41	280.31	520.17	87.27
<i>Loans, general purposes,</i>	<i>119.41</i>	<i>280.31</i>	<i>520.17</i>	<i>87.27</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	10,000.00	869.81	8,039.73	2,495.34
<i>Departmental,</i>	<i>10,000.00</i>	<i>869.81</i>	<i>8,039.73</i>	<i>2,495.34</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	10,000.00	—	8,039.73	2,495.34
Charities,	—	794.81	—	—
Schools,	—	—	—	—
Libraries,	—	75.00	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,400.00	2,835.00	15,700.00	7,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>400.00</i>	<i>35.00</i>	<i>1,300.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,000.00</i>	<i>2,800.00</i>	<i>14,400.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	7.64	18.24	—	148.50
Agency, trust, and investment,	1,829.44	1,717.66	1,946.36	2,297.48
<i>Taxes and licenses for State,</i>	<i>880.00</i>	<i>720.00</i>	<i>1,120.00</i>	<i>720.00</i>
<i>Taxes for county,</i>	<i>614.39</i>	<i>987.66</i>	<i>793.49</i>	<i>834.38</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>335.05</i>	<i>10.00</i>	<i>32.87</i>	<i>743.10</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$10,696.45	\$11,317.31	\$10,433.64	\$11,926.72
Permanent debt (except from sinking funds),	400.00	35.00	1,300.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	10,000.00	869.81	8,039.73	2,495.34
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,000.00	2,800.00	14,400.00	7,000.00
Transfers (except to sinking funds) and refunds,	7.64	18.24	—	148.50
Agency, trust, and investment,	1,829.44	1,717.66	1,946.36	2,297.48
Total payments,	\$25,933.53	\$16,758.02	\$36,119.73	\$23,868.04
Balance on hand, including funds,	1,499.98	2,488.28	3,342.96	1,128.25
GRAND TOTAL,	\$27,433.51	\$19,246.30	\$39,462.69	\$24,996.29

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 48.

RECEIPTS.	Blandford POPULATION 623	Worthington POPULATION 618	Egremont POPULATION 599	Plympton POPULATION 599
REVENUE.	\$15,449.42	\$11,231.84	\$8,768.42	\$11,922.81
General,	14,398.26	10,183.95	8,496.41	9,260.32
<i>Taxes,</i>	<i>12,392.82</i>	<i>6,373.76</i>	<i>6,367.38</i>	<i>7,364.61</i>
Property and poll,	12,160.01	6,247.99	6,202.37	6,379.14
Corporation, bank, etc.,	232.81	125.77	165.01	985.47
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>4.00</i>	<i>24.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>13.35</i>	<i>1.00</i>
<i>Grants and gifts,</i>	<i>2,005.44</i>	<i>3,810.19</i>	<i>2,111.68</i>	<i>1,870.71</i>
For expenses,	2,005.44	3,810.19	2,111.68	1,870.71
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,051.16	1,047.89	272.01	2,662.49
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>91.32</i>
To meet expenses,	—	—	—	91.32
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>165.60</i>	<i>—</i>
<i>Departmental,</i>	<i>524.24</i>	<i>761.61</i>	<i>106.41</i>	<i>2,524.17</i>
General government,	3.25	—	11.54	.85
Protection of persons and property,	7.80	—	—	1,587.70
Health and sanitation,	—	12.86	—	—
Highways,	5.00	—	—	—
Charities,	38.11	126.75	63.33	102.50
Soldiers' benefits,	360.00	266.66	12.00	702.00
Schools,	90.50	55.34	4.00	120.50
Libraries,	12.58	—	15.54	10.62
Recreation,	—	—	—	—
Unclassified,	7.00	300.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>52.70</i>	<i>14.13</i>	<i>—</i>	<i>21.00</i>
<i>Interest,</i>	<i>474.22</i>	<i>272.15</i>	<i>—</i>	<i>26.00</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	256.32	257.33	—	—
All other,	217.90	14.82	—	26.00
NON-REVENUE.	\$9,346.02	\$8,440.90	\$5,306.40	\$6,453.60
Offsets to outlays,	565.00	—	698.08	1,407.26
<i>Departmental,</i>	<i>565.00</i>	<i>—</i>	<i>698.08</i>	<i>1,407.26</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,350.00	6,000.00	2,500.00	3,500.00
<i>Loans, general purposes,</i>	<i>1,850.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,500.00</i>	<i>6,000.00</i>	<i>2,500.00</i>	<i>3,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	545.72	178.97	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>545.72</i>	<i>178.97</i>	<i>—</i>	<i>—</i>
Refunds,	29.01	—	89.32	—
Agency, trust, and investment,	2,856.29	2,261.93	2,019.00	1,546.34
<i>Taxes and licenses for State,</i>	<i>1,200.00</i>	<i>800.00</i>	<i>1,040.00</i>	<i>880.00</i>
<i>Taxes for county,</i>	<i>610.47</i>	<i>1,097.40</i>	<i>979.00</i>	<i>623.54</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,045.82</i>	<i>364.53</i>	<i>—</i>	<i>42.80</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$16,014.42	\$11,231.84	\$9,466.50	\$13,330.07
Premiums,	—	—	—	—
Municipal indebtedness,	5,350.00	6,000.00	2,500.00	3,500.00
Transfers and refunds,	574.73	178.97	89.32	—
Agency, trust, and investment,	2,856.29	2,261.93	2,019.00	1,546.34
Total receipts,	\$24,795.44	\$19,672.74	\$14,074.82	\$18,376.41
Balance on hand, including funds,	—	1,139.08	—	2,192.04
GRAND TOTAL,	\$24,795.44	\$20,811.82	\$14,074.82	\$20,568.45

Graded According to Population of 1915 — Continued.

GROUP 48.

PAYMENTS.	Blandford POPULATION 623	Worthington POPULATION 618	Egremont POPULATION 599	Plympton POPULATION 599
Maintenance,	\$13,073.83	\$10,800.40	\$6,746.68	\$10,572.34
<i>Departmental,</i>	<i>13,039.98</i>	<i>10,748.02</i>	<i>6,743.68</i>	<i>10,549.34</i>
General government,	853.14	600.22	725.56	625.82
Protection of persons and property,	35.20	9.00	88.68	2,084.80
Health and sanitation,	205.70	164.00	163.75	238.54
Highways,	4,603.71	3,013.30	2,148.36	2,069.36
Charities,	1,440.25	462.87	137.33	1,131.34
Soldiers' benefits,	350.00	216.00	54.00	942.80
Schools,	5,101.06	5,870.43	3,298.61	3,107.68
Libraries,	313.91	—	89.59	155.75
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	127.01	412.20	37.80	133.25
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>43.90</i>	<i>52.38</i>	<i>3.00</i>	<i>23.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	461.54	182.63	93.75	159.50
<i>Loans, general purposes,</i>	<i>461.54</i>	<i>182.63</i>	<i>93.75</i>	<i>159.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,323.90	—	1,722.71	1,208.49
<i>Departmental,</i>	<i>2,323.90</i>	<i>—</i>	<i>1,722.71</i>	<i>1,208.49</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,323.90	—	1,722.71	1,208.49
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,017.41	4,000.00	2,678.03	4,900.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,320.00</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,600.00</i>	<i>4,000.00</i>	<i>2,500.00</i>	<i>4,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>197.41</i>	<i>—</i>	<i>178.03</i>	<i>—</i>
Transfers,	545.72	178.97	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>545.72</i>	<i>178.97</i>	<i>—</i>	<i>—</i>
Refunds,	29.01	—	89.32	—
Agency, trust, and investment,	2,915.30	2,340.29	2,019.00	1,546.34
<i>Taxes and licenses for State,</i>	<i>1,200.00</i>	<i>800.00</i>	<i>1,040.00</i>	<i>880.00</i>
<i>Taxes for county,</i>	<i>610.47</i>	<i>1,097.40</i>	<i>979.00</i>	<i>625.64</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,104.83</i>	<i>442.89</i>	<i>—</i>	<i>42.80</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$13,535.42	\$10,983.03	\$6,840.43	\$10,731.84
Permanent debt (except from sinking funds),	1,320.00	—	—	400.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,323.90	—	1,722.71	1,208.49
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,697.41	4,000.00	2,678.03	4,500.00
Transfers (except to sinking funds) and refunds,	574.73	178.97	89.32	—
Agency, trust, and investment,	2,915.30	2,340.29	2,019.00	1,546.34
Total payments,	\$24,366.76	\$17,502.29	\$13,349.49	\$18,386.67
Balance on hand, including funds,	428.68	3,309.53	725.33	2,181.78
GRAND TOTAL,	\$24,795.44	\$20,811.82	\$14,074.82	\$20,568.45

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 49.

RECEIPTS.	Richmond POPULATION 564	Sandisfield POPULATION 564	Chesterfield POPULATION 559	Eastham POPULATION 545
REVENUE.	\$17,768.97	\$9,179.19	\$8,847.17	\$13,076.72
General,	17,389.57	8,737.48	8,094.68	10,140.99
<i>Taxes,</i>	<i>15,150.67</i>	<i>6,621.49</i>	<i>5,766.01</i>	<i>6,918.28</i>
Property and poll,	14,253.05	6,528.79	5,584.26	6,756.31
Corporation, bank, etc.,	897.62	92.70	181.75	161.97
<i>Licenses and permits,</i>	<i>3.00</i>	<i>197.50</i>	<i>4.00</i>	<i>161.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>27.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,235.90</i>	<i>1,918.49</i>	<i>2,297.67</i>	<i>3,061.71</i>
For expenses,	2,235.90	1,918.49	2,297.67	2,761.71
For outlays,	—	—	—	300.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	379.40	441.71	752.49	2,935.73
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,391.33</i>
<i>Departmental,</i>	<i>307.70</i>	<i>334.09</i>	<i>546.09</i>	<i>953.86</i>
General government,	—	—	13.00	229.49
Protection of persons and property,	28.92	8.68	17.20	16.18
Health and sanitation,	—	—	—	—
Highways,	—	40.62	57.40	—
Charities,	53.50	27.64	—	—
Soldiers' benefits,	132.00	216.00	396.00	274.00
Schools,	86.00	—	32.49	408.35
Libraries,	7.28	—	—	16.78
Recreation,	—	—	—	—
Unclassified,	—	41.15	30.00	9.06
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>14.35</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	14.35	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>71.70</i>	<i>107.62</i>	<i>192.06</i>	<i>590.54</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	71.70	—	149.98	590.54
<i>All other,</i>	<i>—</i>	<i>107.62</i>	<i>42.07</i>	<i>—</i>
NON-REVENUE.	\$6,179.38	\$4,550.96	\$3,846.48	\$2,664.10
Offsets to outlays,	143.50	909.52	2,018.16	1,000.00
<i>Departmental,</i>	<i>143.50</i>	<i>909.52</i>	<i>2,018.16</i>	<i>1,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,275.20	2,000.00	—	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>275.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	74.92	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>74.92</i>	<i>—</i>
Refunds,	275.76	—	—	160.71
Agency, trust, and investment,	2,484.92	1,641.44	1,753.40	1,503.39
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>862.50</i>	<i>720.00</i>	<i>850.00</i>
<i>Taxes for county,</i>	<i>1,204.92</i>	<i>755.08</i>	<i>987.66</i>	<i>614.39</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>26.86</i>	<i>45.74</i>	<i>9.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$17,912.47	\$10,088.71	\$10,865.33	\$14,076.72
Premiums,	—	—	—	—
Municipal indebtedness,	3,275.20	2,000.00	—	—
Transfers and refunds,	275.76	—	74.92	160.71
Agency, trust, and investment,	2,484.92	1,641.44	1,753.40	1,503.39
Total receipts,	\$23,948.35	\$13,730.15	\$12,693.65	\$15,740.82
Balance on hand, including funds,	864.85	1,196.33	2,245.55	5,371.36
GRAND TOTAL,	\$24,813.20	\$14,866.48	\$14,939.20	\$21,112.18

Graded According to Population of 1915 — Continued.

GROUP 49.

PAYMENTS.	Richmond POPULATION 564	Sandisfield POPULATION 564	Chesterfield POPULATION 559	Eastham POPULATION 545
Maintenance,	\$13,039.58	\$8,397.61	\$9,126.17	\$10,239.67
<i>Departmental,</i>	<i>13,082.70</i>	<i>8,368.11</i>	<i>9,082.09</i>	<i>10,239.67</i>
General government,	753.57	978.23	461.90	1,319.16
Protection of persons and property,	116.56	112.32	45.01	127.47
Health and sanitation,	350.50	287.90	315.90	220.91
Highways,	5,628.37	2,414.06	2,519.16	1,294.08
Charities,	552.13	415.97	111.90	503.32
Soldiers' benefits,	132.00	239.10	362.00	290.00
Schools,	5,337.42	3,850.33	4,985.07	5,757.77
Libraries,	157.55	50.20	103.07	597.04
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	54.60	20.00	178.08	129.92
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	1.00	—
<i>Cemeteries,</i>	<i>6.88</i>	<i>29.50</i>	<i>43.08</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	351.46	231.28	60.00	166.10
<i>Loans, general purposes,</i>	<i>351.46</i>	<i>231.28</i>	<i>60.00</i>	<i>166.10</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,585.27	1,539.45	1,176.54	1,931.41
<i>Departmental,</i>	<i>4,585.27</i>	<i>1,539.45</i>	<i>1,176.54</i>	<i>1,931.41</i>
General government,	—	130.00	—	75.42
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	4,549.27	1,409.45	1,176.54	1,739.90
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	36.00	—	—	116.09
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,880.80	2,850.00	300.00	3,280.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>850.00</i>	<i>300.00</i>	<i>1,280.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>880.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	74.92	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>74.92</i>	<i>—</i>
Refunds,	275.76	—	—	160.71
Agency, trust, and investment,	2,484.92	1,641.44	1,747.66	1,553.39
<i>Taxes and licenses for State,</i>	<i>1,280.00</i>	<i>862.50</i>	<i>720.00</i>	<i>880.00</i>
<i>Taxes for county,</i>	<i>1,204.92</i>	<i>753.08</i>	<i>887.66</i>	<i>614.39</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>25.86</i>	<i>40.00</i>	<i>59.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$13,441.04	\$8,628.89	\$9,186.17	\$10,405.77
Permanent debt (except from sinking funds),	1,000.00	850.00	300.00	1,280.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	4,585.27	1,539.45	1,176.54	1,931.41
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,880.80	2,000.00	—	2,000.00
Transfers (except to sinking funds) and refunds,	275.76	—	74.92	160.71
Agency, trust, and investment,	2,484.92	1,641.44	1,747.66	1,553.39
Total payments,	\$24,667.79	\$14,659.78	\$12,485.29	\$17,331.28
Balance on hand, including funds,	145.41	206.70	2,453.91	3,780.90
GRAND TOTAL,	\$24,813.20	\$14,866.48	\$14,939.20	\$21,112.18

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 50.

RECEIPTS.	Oakham POPULATION 527	Savoy POPULATION 524	Hancock POPULATION 514	Pelham POPULATION 499
REVENUE.	\$12,697.63	\$7,664.52	\$8,144.91	\$9,201.45
General,	11,692.99	7,168.31	8,025.27	8,278.84
<i>Taxes,</i>	<i>7,385.58</i>	<i>4,847.70</i>	<i>6,054.84</i>	<i>6,464.76</i>
Property and poll,	7,253.73	4,793.94	5,865.16	6,099.05
Corporation, bank, etc.,	131.85	53.76	189.68	365.71
<i>Licenses and permits,</i>	<i>753.00</i>	<i>2.00</i>	<i>4.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>6.26</i>	—	—	—
<i>Grants and gifts,</i>	<i>3,548.15</i>	<i>2,318.61</i>	<i>1,966.43</i>	<i>1,812.08</i>
For expenses,	3,398.15	2,318.61	1,952.06	1,812.08
For outlays,	150.00	—	14.37	—
<i>All other,</i>	—	—	—	—
Commercial,	1,004.64	496.21	119.64	922.61
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	167.16
<i>Departmental,</i>	<i>651.96</i>	<i>475.46</i>	<i>14.31</i>	<i>654.09</i>
General government,	92.00	—	3.00	—
Protection of persons and property,	8.29	18.19	11.31	—
Health and sanitation,	—	—	—	—
Highways,	60.00	5.00	—	8.27
Charities,	154.70	31.52	—	42.03
Soldiers' benefits,	200.00	192.00	—	192.00
Schools,	118.75	228.75	—	293.25
Libraries,	18.22	—	—	11.54
Recreation,	—	—	—	—
Unclassified,	—	—	—	107.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>166.12</i>	—	<i>45.50</i>	<i>2.00</i>
<i>Interest,</i>	<i>186.66</i>	<i>20.75</i>	<i>59.83</i>	<i>99.36</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	101.40	—	12.00	41.74
All other,	85.16	20.75	47.83	57.62
NON-REVENUE.	\$7,214.04	\$5,448.88	\$6,092.38	\$4,897.40
Offsets to outlays,	700.00	—	473.80	—
<i>Departmental,</i>	<i>700.00</i>	—	<i>473.80</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	4,500.00	4,500.50	4,000.00	3,000.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>4,500.00</i>	<i>4,500.00</i>	<i>4,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	.50	—	—
Transfers,	—	—	—	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	—	—	—
Refunds,	133.71	16.53	20.00	—
Agency, trust, and investment,	1,880.33	931.85	1,598.58	1,897.40
<i>Taxes and licenses for State,</i>	<i>970.00</i>	<i>480.00</i>	<i>800.00</i>	<i>800.00</i>
<i>Taxes for county,</i>	<i>400.00</i>	<i>451.85</i>	<i>753.08</i>	<i>1,097.40</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>510.33</i>	—	<i>45.50</i>	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$13,397.63	\$7,664.52	\$8,618.71	\$9,201.45
Premiums,	—	.50	—	—
Municipal indebtedness,	4,500.00	4,500.00	4,000.00	3,000.00
Transfers and refunds,	133.71	16.53	20.00	—
Agency, trust, and investment,	1,880.33	931.85	1,598.58	1,897.40
Total receipts,	\$19,911.67	\$13,113.40	\$14,237.29	\$14,098.85
<i>Balance on hand, including funds,</i>	<i>792.19</i>	<i>1,790.68</i>	<i>76.63</i>	<i>1,047.98</i>
GRAND TOTAL,	\$20,703.86	\$14,904.08	\$14,313.92	\$15,146.83

Graded According to Population of 1915 — Continued.

GROUP 50.

PAYMENTS.	Oakham POPULATION 527	Savoy POPULATION 524	Hancock POPULATION 514	Pelham POPULATION 499
Maintenance,	\$10,985.31	\$7,503.02	\$7,515.27	\$7,865.94
<i>Departmental,</i>	10,719.78	7,503.02	7,469.77	7,813.94
General government,	1,081.97	438.87	731.41	726.32
Protection of persons and property,	152.06	44.03	144.93	149.69
Health and sanitation,	153.05	176.18	377.35	98.00
Highways,	2,716.26	2,561.76	2,473.53	1,722.29
Charities,	466.20	487.45	7.00	747.68
Soldiers' benefits,	275.00	192.00	—	192.00
Schools,	5,302.09	3,509.43	3,630.92	3,948.25
Libraries,	407.95	57.00	60.95	96.91
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	165.20	36.30	43.68	132.80
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	266.53	—	45.50	52.00
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	126.50	240.51	147.25	240.50
<i>Loans, general purposes,</i>	126.50	240.51	147.25	240.50
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	1,592.72	676.59	478.24	850.55
<i>Departmental,</i>	1,592.72	676.59	478.24	850.55
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,132.72	676.59	478.24	760.69
Charities,	—	—	—	—
Schools,	—	—	—	89.86
Libraries,	160.00	—	—	—
Recreation,	—	—	—	—
Unclassified,	300.00	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	5,000.00	5,400.00	4,500.00	3,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	900.00	—	400.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	5,000.00	4,500.00	4,500.00	3,100.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	—	—	—
Refunds,	133.71	16.53	20.00	—
Agency, trust, and investment,	1,981.73	931.85	1,598.58	1,897.40
<i>Taxes and licenses for State,</i>	970.00	480.00	800.00	800.00
<i>Taxes for county,</i>	400.00	451.85	753.08	1,097.40
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	611.73	—	45.50	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$11,111.81	\$7,743.53	\$7,662.52	\$8,106.44
Permanent debt (except from sinking funds),	—	900.00	—	400.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,592.72	676.59	478.24	850.55
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	4,500.00	4,500.00	3,100.00
Transfers (except to sinking funds) and refunds,	133.71	16.53	20.00	—
Agency, trust, and investment,	1,981.73	931.85	1,598.58	1,897.40
Total payments,	\$19,819.97	\$14,768.50	\$14,259.34	\$14,354.39
<i>Balance on hand, including funds,</i>	883.89	135.58	54.58	792.44
GRAND TOTAL,	\$20,703.86	\$14,904.08	\$14,313.92	\$15,146.83

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 51.

RECEIPTS.	Carlisle POPULATION 490	Warwick POPULATION 477	Paxton POPULATION 471	New Braintree POPULATION 453
REVENUE.	\$15,020.39	\$12,577.45	\$15,071.76	\$10,685.98
General,	10,383.09	12,034.46	12,479.47	10,402.70
<i>Taxes,</i>	<i>6,772.86</i>	<i>9,050.06</i>	<i>7,332.93</i>	<i>6,123.28</i>
Property and poll,	6,575.78	8,722.05	7,168.00	6,000.19
Corporation, bank, etc.,	197.08	328.01	164.93	123.09
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>453.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>40.00</i>	<i>75.00</i>	<i>—</i>	<i>7.00</i>
<i>Grants and gifts,</i>	<i>3,570.23</i>	<i>2,909.40</i>	<i>4,693.54</i>	<i>4,270.42</i>
For expenses,	3,570.23	2,909.40	4,693.54	4,270.42
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,637.30	542.99	2,592.29	283.28
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>4,055.64</i>	<i>156.89</i>	<i>349.40</i>	<i>180.67</i>
General government,	—	56.75	92.50	68.00
Protection of persons and property,	1,545.28	12.00	13.50	10.36
Health and sanitation,	—	—	—	—
Highways,	7.52	—	.40	—
Charities,	2,252.27	15.00	—	—
Soldiers' benefits,	240.00	48.00	234.00	96.00
Schools,	—	14.00	—	—
Libraries,	8.47	3.14	8.00	—
Recreation,	2.00	5.00	—	—
Unclassified,	—	3.00	1.00	6.31
<i>Public service enterprises,</i>	<i>10.65</i>	<i>—</i>	<i>1,423.75</i>	<i>—</i>
Electric light,	—	—	1,423.75	—
Water,	—	—	—	—
All other,	10.65	—	—	—
<i>Cemeteries,</i>	<i>84.00</i>	<i>8.00</i>	<i>262.05</i>	<i>35.60</i>
<i>Interest,</i>	<i>487.11</i>	<i>378.10</i>	<i>557.09</i>	<i>67.01</i>
On sinking funds,	11.89	—	—	—
On trust and investment funds,	359.96	378.10	493.34	—
All other,	115.26	—	63.75	67.01
NON-REVENUE.	\$10,342.79	\$8,415.26	\$5,151.57	\$9,281.23
Offsets to outlays,	—	1,053.94	—	—
<i>Departmental,</i>	<i>—</i>	<i>1,053.94</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,000.00	5,000.00	3,000.00	8,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>8,000.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	129.38	333.98	342.02	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>129.38</i>	<i>333.98</i>	<i>342.02</i>	<i>—</i>
Refunds,	—	156.97	—	1.63
Agency, trust, and investment,	2,213.41	1,870.37	1,809.55	1,279.60
<i>Taxes and licenses for State,</i>	<i>1,200.00</i>	<i>800.00</i>	<i>960.00</i>	<i>800.00</i>
<i>Taxes for county,</i>	<i>774.41</i>	<i>927.08</i>	<i>444.00</i>	<i>444.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>239.00</i>	<i>143.29</i>	<i>415.55</i>	<i>35.60</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$15,020.39	\$13,631.39	\$15,071.76	\$10,685.98
Premiums,	—	—	—	—
Municipal indebtedness,	8,000.00	5,000.00	3,000.00	8,000.00
Transfers and refunds,	129.38	490.95	342.02	1.63
Agency, trust, and investment,	2,213.41	1,870.37	1,809.55	1,279.60
Total receipts,	\$25,363.18	\$20,992.71	\$20,223.33	\$19,967.21
Balance on hand, including funds,	734.18	129.69	600.99	254.05
GRAND TOTAL,	\$26,097.36	\$21,122.40	\$20,824.32	\$20,221.26

Graded According to Population of 1915 — Continued.

GROUP 51.

PAYMENTS.	Carlisle POPULATION 490	Warwick POPULATION 477	Paxton POPULATION 471	New Braintree POPULATION 453
Maintenance,	\$16,844.39	\$9,755.25	\$11,219.44	\$9,489.51
<i>Departmental,</i>	<i>16,519.21</i>	<i>9,666.62</i>	<i>9,944.75</i>	<i>9,408.01</i>
General government,	1,112.72	765.98	747.72	1,022.74
Protection of persons and property,	2,101.30	910.49	105.66	196.50
Health and sanitation,	55.37	308.30	110.00	286.25
Highways,	2,000.45	2,027.50	1,833.81	2,048.20
Charities,	3,123.85	34.12	649.53	151.00
Soldiers' benefits,	260.00	144.00	216.00	96.00
Schools,	7,336.13	4,895.69	5,885.29	5,359.94
Libraries,	295.30	254.78	110.97	96.13
Recreation,	62.90	77.50	60.22	—
Pensions,	—	—	—	—
Unclassified,	171.14	248.26	165.55	151.25
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,056.23</i>	<i>—</i>
Electric light,	—	—	1,056.23	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>325.18</i>	<i>87.55</i>	<i>72.00</i>	<i>81.50</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>1.08</i>	<i>146.46</i>	<i>—</i>
Interest,	303.30	159.15	377.50	265.75
<i>Loans, general purposes,</i>	<i>303.30</i>	<i>159.15</i>	<i>117.50</i>	<i>265.75</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>260.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,253.93	1,519.08	560.84	—
<i>Departmental,</i>	<i>1,253.93</i>	<i>1,519.08</i>	<i>233.00</i>	<i>—</i>
General government,	—	—	233.00	—
Protection of persons and property,	856.00	—	—	—
Health and sanitation,	122.93	—	—	—
Highways,	275.00	1,519.08	—	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>327.84</i>	<i>—</i>
Electric light,	—	—	327.84	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	6,900.00	4,000.00	7,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,200.00</i>	<i>1,000.00</i>	<i>400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>5,000.00</i>	<i>5,700.00</i>	<i>3,000.00</i>	<i>7,300.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	129.38	333.98	342.02	—
<i>To sinking funds from revenue,</i>	<i>33.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>96.38</i>	<i>333.98</i>	<i>342.02</i>	<i>—</i>
Refunds,	—	156.97	—	1.63
Agency, trust, and investment,	2,278.43	1,785.59	1,814.41	1,279.60
<i>Taxes and licenses for State,</i>	<i>1,800.00</i>	<i>800.00</i>	<i>950.00</i>	<i>800.00</i>
<i>Taxes for county,</i>	<i>774.41</i>	<i>927.08</i>	<i>444.00</i>	<i>444.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>304.02</i>	<i>58.51</i>	<i>420.41</i>	<i>35.60</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$17,152.69	\$9,914.40	\$11,596.94	\$9,755.26
Permanent debt (except from sinking funds),	—	1,200.00	1,000.00	400.00
Sinking fund requirements from revenue,	33.00	—	—	—
Outlays,	1,253.93	1,519.08	560.84	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	5,700.00	3,000.00	7,300.00
Transfers (except to sinking funds) and refunds,	96.38	490.95	342.02	1.63
Agency, trust, and investment,	2,278.43	1,785.59	1,814.41	1,279.60
Total payments,	\$25,814.43	\$20,610.02	\$18,314.21	\$18,736.49
<i>Balance on hand, including funds,</i>	<i>282.93</i>	<i>512.38</i>	<i>2,510.11</i>	<i>1,484.77</i>
GRAND TOTAL,	\$26,097.36	\$21,122.40	\$20,824.32	\$20,221.26

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 52.

RECEIPTS.	Otis POPULATION 442	West Tisbury POPULATION 441	Westhampton POPULATION 430	Florida POPULATION 427
REVENUE.	\$8,133.21	\$4,856.15	\$7,028.32	\$11,246.07
General,	7,320.95	4,548.47	6,758.92	11,048.17
<i>Taxes,</i>	<i>6,459.07</i>	<i>2,984.84</i>	<i>4,694.82</i>	<i>9,795.57</i>
Property and poll,	5,342.65	2,053.46	4,485.60	9,699.54
Corporation, bank, etc.,	116.42	931.38	209.22	96.03
<i>Licenses and permits,</i>	<i>9.00</i>	<i>1.00</i>	—	<i>18.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>46.10</i>	—	—
<i>Grants and gifts,</i>	<i>1,852.88</i>	<i>1,516.63</i>	<i>2,064.10</i>	<i>1,234.60</i>
For expenses,	1,852.88	1,516.53	2,064.10	1,234.60
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	812.26	307.68	269.40	197.90
<i>Special assessments,</i>	<i>—</i>	<i>41.72</i>	—	—
To meet expenses,	—	41.72	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>62.50</i>	—	—
<i>Departmental,</i>	<i>812.26</i>	<i>144.60</i>	<i>163.86</i>	<i>188.88</i>
General government,	82.00	46.00	—	—
Protection of persons and property,	15.00	2.00	—	5.00
Health and sanitation,	—	17.50	—	—
Highways,	—	—	1.23	—
Charities,	18.26	1.00	—	133.88
Soldiers' benefits,	508.00	78.00	48.00	—
Schools,	189.00	—	114.58	50.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>52.50</i>	—	—
<i>Interest,</i>	<i>—</i>	<i>6.46</i>	<i>105.54</i>	<i>9.02</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	86.25	—
All other,	—	6.46	19.29	9.02
NON-REVENUE.	\$5,627.41	\$2,197.99	\$8,191.59	\$7,014.89
Offsets to outlays,	800.00	—	1,513.58	300.00
<i>Departmental,</i>	<i>800.00</i>	—	<i>1,513.58</i>	<i>300.00</i>
<i>Public service enterprises,</i>	<i>—</i>	—	—	—
<i>Cemeteries,</i>	<i>—</i>	—	—	—
Municipal indebtedness,	3,593.99	—	5,000.00	5,000.00
<i>Loans, general purposes,</i>	<i>—</i>	—	—	—
<i>Loans, public service enterprises,</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries,</i>	<i>—</i>	—	—	—
<i>Bonds refunded, current year,</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>3,000.00</i>	—	<i>5,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>593.99</i>	—	—	—
<i>Premiums,</i>	<i>—</i>	—	—	—
Transfers,	—	—	—	—
<i>From sinking funds,</i>	—	—	—	—
All other,	—	—	—	—
Refunds,	29.75	—	199.83	.90
Agency, trust, and investment,	1,203.67	2,197.99	1,478.18	1,713.99
<i>Taxes and licenses for State,</i>	<i>560.00</i>	<i>1,121.10</i>	<i>560.00</i>	<i>885.61</i>
<i>Taxes for county,</i>	<i>527.15</i>	<i>1,034.39</i>	<i>768.18</i>	<i>828.38</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds,</i>	<i>116.52</i>	<i>42.50</i>	<i>150.00</i>	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$8,933.21	\$4,856.15	\$8,541.90	\$11,546.07
Premiums,	—	—	—	—
Municipal indebtedness,	3,593.99	—	5,000.00	5,000.00
Transfers and refunds,	29.75	—	199.83	.90
Agency, trust, and investment,	1,203.67	2,197.99	1,478.18	1,713.99
Total receipts,	\$13,760.62	\$7,054.14	\$15,219.91	\$18,260.96
Balance on hand, including funds,	711.15	810.23	308.49	4,182.08
GRAND TOTAL,	\$14,471.77	\$7,864.37	\$15,528.40	\$22,443.04

Graded According to Population of 1915 — Continued.

GROUP 52.

PAYMENTS.	Otis POPULATION 442	West Tisbury POPULATION 441	Westhampton POPULATION 430	Florida POPULATION 427
Maintenance,	\$8,731.68	\$5,520.32	\$6,190.88	\$8,773.81
<i>Departmental,</i>	<i>8,718.68</i>	<i>5,452.82</i>	<i>6,190.88</i>	<i>8,773.81</i>
General government,	670.27	247.85	408.47	503.46
Protection of persons and property,	146.40	127.83	49.10	35.17
Health and sanitation,	244.69	55.00	141.69	593.02
Highways,	2,252.97	911.06	1,135.66	3,334.99
Charities,	766.67	733.07	212.50	738.66
Soldiers' benefits,	522.00	48.00	48.00	—
Schools,	3,907.93	3,267.90	3,903.68	3,524.51
Libraries,	117.50	17.16	106.04	23.00
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	85.25	44.95	185.74	21.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>18.00</i>	<i>67.50</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	124.64	—	124.19	242.58
<i>Loans, general purposes,</i>	<i>124.64</i>	<i>—</i>	<i>124.19</i>	<i>242.58</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,579.44	89.55	979.63	1,797.83
<i>Departmental,</i>	<i>2,579.44</i>	<i>89.55</i>	<i>979.63</i>	<i>1,797.83</i>
General government,	100.00	—	—	—
Protection of persons and property,	—	89.55	—	—
Health and sanitation,	—	—	—	—
Highways,	2,479.44	—	979.63	1,797.83
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,800.00	—	4,715.86	6,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>300.00</i>	<i>—</i>	<i>200.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>—</i>	<i>3,500.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>1,015.86</i>	<i>—</i>
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	29.75	—	199.83	.90
Agency, trust, and investment,	1,203.67	2,197.99	1,478.18	1,713.99
<i>Taxes and licenses for State,</i>	<i>560.00</i>	<i>1,121.10</i>	<i>560.00</i>	<i>885.61</i>
<i>Taxes for county,</i>	<i>527.15</i>	<i>1,034.39</i>	<i>768.18</i>	<i>828.38</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>116.52</i>	<i>42.50</i>	<i>150.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$8,856.32	\$5,520.32	\$6,315.07	\$9,016.39
Permanent debt (except from sinking funds),	300.00	—	200.00	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,579.44	89.55	979.63	1,797.83
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	—	4,515.86	5,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	29.75	—	199.83	.90
Agency, trust, and investment,	1,203.67	2,197.99	1,478.18	1,713.99
Total payments,	\$14,469.18	\$7,807.86	\$13,688.57	\$18,529.11
Balance on hand, including funds,	2.59	56.51	1,839.83	3,913.93
GRAND TOTAL,	\$14,471.77	\$7,864.37	\$15,528.40	\$22,443.04

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 53.

RECEIPTS.	Hawley POPULATION 427	Greenwich POPULATION 426	Rowe POPULATION 424	Phillipston POPULATION 390
REVENUE.	\$8,390.48	\$8,069.51	\$7,656.54	\$9,544.79
General,	7,726.43	5,766.11	6,983.66	8,013.15
<i>Taxes,</i>	<i>5,662.83</i>	<i>4,824.55</i>	<i>5,219.07</i>	<i>5,479.87</i>
Property and poll,	5,574.15	4,160.78	5,102.04	5,156.51
Corporation, bank, etc.,	88.18	163.77	117.03	323.36
<i>Licenses and permits,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>34.70</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,064.10</i>	<i>1,438.56</i>	<i>1,729.89</i>	<i>2,529.28</i>
For expenses,	2,064.10	1,438.56	1,696.47	2,529.28
For outlays,	—	—	33.42	—
All other,	—	—	—	—
Commercial,	664.95	2,303.40	672.88	1,531.64
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>608.25</i>	<i>1,982.02</i>	<i>602.64</i>	<i>732.25</i>
General government,	—	—	46.50	25.50
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	8.19	—	1.20	300.00
Charities,	—	1,600.79	—	176.25
Soldiers' benefits,	96.00	256.00	228.00	96.00
Schools,	504.06	123.50	322.82	134.50
Libraries,	—	1.73	4.12	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>184.12</i>	<i>—</i>	<i>21.00</i>
<i>Interest,</i>	<i>55.80</i>	<i>187.26</i>	<i>70.24</i>	<i>778.59</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	8.24	51.43	70.24	635.40
All other,	47.56	85.83	—	142.99
NON-REVENUE.	\$5,667.29	\$7,977.20	\$3,399.20	\$8,333.00
Offsets to outlays,	2,100.00	1,100.00	—	—
<i>Departmental,</i>	<i>2,100.00</i>	<i>1,100.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,500.00	5,000.00	2,073.37	5,550.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,500.00</i>	<i>5,000.00</i>	<i>2,000.00</i>	<i>5,550.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>78.37</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	87.20	640.16
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	87.20	640.16
Refunds,	31.04	93.70	29.67	125.80
Agency, trust, and investment,	1,036.25	1,783.50	1,208.96	2,017.04
<i>Taxes and licenses for State,</i>	<i>450.00</i>	<i>560.00</i>	<i>560.00</i>	<i>640.00</i>
<i>Taxes for county,</i>	<i>556.25</i>	<i>768.18</i>	<i>648.96</i>	<i>856.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>455.32</i>	<i>—</i>	<i>1,021.04</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$10,490.48	\$9,169.51	\$7,656.54	\$9,544.79
Premiums,	—	—	—	—
Municipal indebtedness,	2,500.00	5,000.00	2,073.37	5,550.00
Transfers and refunds,	31.04	93.70	116.87	765.96
Agency, trust, and investment,	1,036.25	1,783.50	1,208.96	2,017.04
Total receipts,	\$14,057.77	\$16,046.71	\$11,055.74	\$17,877.79
Balance on hand, including funds,	2,566.52	167.28	178.76	2,712.97
GRAND TOTAL,	\$16,624.29	\$16,213.99	\$11,234.50	\$20,590.76

Graded According to Population of 1915 — Continued.

GROUP 53.

PAYMENTS.	Hawley POPULATION 427	Greenwich POPULATION 426	Rowe POPULATION 424	Phillipston POPULATION 390
Maintenance,	\$7,857.45	\$7,728.73	\$6,707.53	\$9,173.28
<i>Departmental,</i>	<i>7,857.45</i>	<i>7,468.99</i>	<i>6,692.43</i>	<i>9,053.03</i>
General government,	499.45	428.87	549.25	1,167.94
Protection of persons and property,	17.31	72.88	44.51	384.60
Health and sanitation,	109.77	35.38	153.25	179.00
Highways,	2,309.11	848.75	1,672.16	2,095.49
Charities,	523.57	2,311.95	356.15	396.54
Soldiers' benefits,	204.00	208.00	226.00	319.50
Schools,	4,133.96	3,402.04	3,538.50	3,963.44
Libraries,	33.19	120.19	80.52	213.34
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	27.09	40.93	72.09	333.18
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>259.74</i>	<i>15.10</i>	<i>120.25</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	138.10	104.54	143.21	145.25
<i>Loans, general purposes,</i>	<i>138.10</i>	<i>104.54</i>	<i>143.21</i>	<i>145.25</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	845.00	1,449.99	—	2,057.29
<i>Departmental,</i>	<i>845.00</i>	<i>1,449.99</i>	<i>—</i>	<i>2,057.29</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	845.00	1,449.99	—	2,057.29
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,250.00	4,250.00	2,641.82	4,550.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>250.00</i>	<i>50.00</i>	<i>450.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>3,000.00</i>	<i>4,200.00</i>	<i>2,000.00</i>	<i>4,550.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>191.82</i>	<i>—</i>
Transfers,	—	—	87.20	640.16
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>87.20</i>	<i>640.16</i>
Refunds,	31.04	93.70	29.67	125.80
Agency, trust, and investment,	1,036.25	1,786.93	1,237.92	2,017.04
<i>Taxes and licenses for State,</i>	<i>480.00</i>	<i>560.00</i>	<i>560.00</i>	<i>640.00</i>
<i>Taxes for county,</i>	<i>556.25</i>	<i>768.18</i>	<i>648.96</i>	<i>356.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>458.75</i>	<i>28.96</i>	<i>1,021.04</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$7,995.55	\$7,833.27	\$6,850.74	\$9,318.53
Permanent debt (except from sinking funds),	250.00	50.00	450.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	845.00	1,449.99	—	2,057.29
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,000.00	4,200.00	2,191.82	4,550.00
Transfers (except to sinking funds) and refunds,	31.04	93.70	116.87	765.96
Agency, trust, and investment,	1,036.25	1,786.93	1,237.92	2,017.04
Total payments,	\$13,157.84	\$15,413.89	\$10,847.35	\$18,708.82
Balance on hand, including funds,	3,466.45	800.10	387.15	1,831.94
GRAND TOTAL,	\$16,624.29	\$16,213.99	\$11,234.50	\$20,590.76

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 54.

RECEIPTS.	Wendell POPULATION 383	Heath POPULATION 383	Plainfield POPULATION 375	Windsor POPULATION 375
REVENUE.	\$13,359.27	\$7,486.78	\$5,845.11	\$8,756.47
General,	12,959.25	7,347.82	5,480.56	8,360.06
<i>Taxes,</i>	<i>10,796.55</i>	<i>4,532.02</i>	<i>3,155.94</i>	<i>6,753.83</i>
Property and poll,	6,675.01	4,434.62	3,097.05	5,693.45
Corporation, bank, etc.,	4,121.54	47.40	58.89	55.38
<i>Licenses and permits,</i>	<i>416.50</i>	—	—	—
<i>Fines and forfeits,</i>	<i>218.00</i>	—	—	—
<i>Grants and gifts,</i>	<i>1,523.20</i>	<i>2,815.80</i>	<i>2,324.62</i>	<i>2,606.23</i>
For expenses,	1,523.20	2,815.80	2,260.97	2,556.23
For outlays,	—	—	63.75	50.00
All other,	—	—	—	—
Commercial,	400.02	138.96	364.65	396.41
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	—	—
Departmental,	167.21	121.75	337.72	245.00
General government,	—	3.00	24.25	12.00
Protection of persons and property,	6.89	—	6.17	1.25
Health and sanitation,	—	—	—	—
Highways,	.41	3.50	—	—
Charities,	—	—	—	—
Soldiers' benefits,	96.00	96.00	108.00	222.00
Schools,	45.75	12.75	196.30	9.75
Libraries,	8.16	1.50	2.90	—
Recreation,	10.00	5.00	—	—
Unclassified,	—	—	.10	—
Public service enterprises,	5.15	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	5.15	—	—	—
Cemeteries,	25.75	—	—	75.35
Interest,	201.91	17.21	26.83	76.06
On sinking funds,	—	—	—	—
On trust and investment funds,	201.91	—	—	23.14
All other,	—	17.21	26.83	52.92
NON-REVENUE.	\$5,174.65	\$4,916.09	\$4,435.23	\$3,288.04
Offsets to outlays,	—	50.00	2,303.94	—
Departmental,	—	50.00	2,303.94	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	21.65	3,631.97	1,041.46	2,000.00
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	—	2,000.00	800.00	2,000.00
Unpaid warrants or orders, current year,	21.65	1,631.97	241.46	—
Premiums,	—	—	—	—
Transfers,	413.19	—	138.73	—
From sinking funds,	—	—	—	—
All other,	413.19	—	138.73	—
Refunds,	25.20	25.16	2.40	8.10
Agency, trust, and investment,	4,714.61	1,208.96	948.70	1,279.94
Taxes and licenses for State,	1,017.50	560.00	400.00	640.00
Taxes for county,	1,019.79	643.96	548.70	602.46
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	2,677.32	—	—	37.48
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$13,359.27	\$7,536.78	\$8,149.05	\$8,756.47
Premiums,	—	—	—	—
Municipal indebtedness,	21.65	3,631.97	1,041.46	2,000.00
Transfers and refunds,	438.39	25.16	141.13	8.10
Agency, trust, and investment,	4,714.61	1,208.96	948.70	1,279.94
Total receipts,	\$18,533.92	\$12,402.87	\$10,280.34	\$12,044.51
Balance on hand, including funds,	2,669.52	583.52	854.47	335.84
GRAND TOTAL,	\$21,203.44	\$12,986.39	\$11,134.81	\$12,380.35

Graded According to Population of 1915 — Continued.

GROUP 54.

PAYMENTS.	Wendell POPULATION 388	Heath POPULATION 383	Plainfield POPULATION 375	Windsor POPULATION 375
Maintenance,	\$8,906.00	\$6,445.20	\$5,623.19	\$7,793.77
<i>Departmental,</i>	<i>8,867.51</i>	<i>6,420.20</i>	<i>5,613.69</i>	<i>7,673.91</i>
General government,	661.83	475.82	351.27	359.61
Protection of persons and property,	233.36	96.75	25.70	32.53
Health and sanitation,	345.12	56.85	145.80	206.25
Highways,	2,487.05	1,825.32	1,854.91	3,016.68
Charities,	1,398.68	189.20	122.25	155.70
Soldiers' benefits,	108.00	64.00	108.00	160.00
Schools,	3,405.36	3,574.17	2,860.92	3,679.43
Libraries,	57.81	69.09	53.44	4.59
Recreation,	—	—	—	10.00
Pensions,	—	—	—	—
Unclassified,	170.30	69.00	91.40	49.12
<i>Public service enterprises,</i>	<i>32.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	32.49	—	—	—
<i>Cemeteries,</i>	<i>6.00</i>	<i>25.00</i>	<i>9.50</i>	<i>119.86</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	—	54.33	97.01	51.11
<i>Loans, general purposes,</i>	<i>—</i>	<i>54.33</i>	<i>97.01</i>	<i>51.11</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	—	707.98	3,275.11	222.50
<i>Departmental,</i>	<i>—</i>	<i>707.98</i>	<i>3,275.11</i>	<i>222.50</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	127.50	160.00
Health and sanitation,	—	—	—	—
Highways,	—	707.98	3,147.61	—
Charities,	—	—	—	—
Schools,	—	—	—	62.50
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	27.85	2,348.11	1,000.00	2,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>2,000.00</i>	<i>800.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>27.85</i>	<i>348.11</i>	<i>—</i>	<i>—</i>
Transfers,	413.19	—	138.73	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>413.19</i>	<i>—</i>	<i>138.73</i>	<i>—</i>
Refunds,	25.20	25.16	2.40	8.10
Agency, trust, and investment,	7,639.33	1,208.96	948.70	1,303.82
<i>Taxes and licenses for State,</i>	<i>1,017.50</i>	<i>560.00</i>	<i>400.00</i>	<i>640.00</i>
<i>Taxes for county,</i>	<i>1,019.79</i>	<i>648.96</i>	<i>548.70</i>	<i>602.46</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,602.04</i>	<i>—</i>	<i>—</i>	<i>61.36</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$8,906.00	\$6,499.53	\$5,720.20	\$7,844.88
Permanent debt (except from sinking funds),	—	—	200.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	—	707.98	3,275.11	222.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	27.85	2,348.11	800.00	2,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	438.39	25.16	141.13	8.10
Agency, trust, and investment,	7,639.33	1,208.96	948.70	1,303.82
Total payments,	\$17,011.57	\$10,789.74	\$11,085.14	\$11,379.30
<i>Balance on hand, including funds,</i>	<i>4,191.87</i>	<i>2,196.65</i>	<i>49.67</i>	<i>1,001.05</i>
GRAND TOTAL,	\$21,203.44	\$12,986.39	\$11,134.81	\$12,380.35

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 55.

RECEIPTS.	Dunstable POPULATION 362	Monterey POPULATION 358	Leyden POPULATION 344	Wales POPULATION 337
REVENUE.	\$11,713.11	\$6,335.71	\$7,884.02	\$6,628.38
General,	9,669.16	6,056.81	7,376.10	6,017.99
<i>Taxes,</i>	7,010.84	5,085.15	5,130.90	4,197.74
Property and poll,	5,568.89	4,916.18	5,051.10	4,098.43
Corporation, bank, etc.,	1,441.95	166.97	79.80	99.31
<i>Licenses and permits,</i>	—	2.00	1.00	—
<i>Fines and forfeits,</i>	—	2.97	—	—
<i>Grants and gifts,</i>	2,658.32	968.69	2,244.20	1,820.25
For expenses,	2,658.32	968.69	2,244.20	1,820.25
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	2,043.95	278.90	507.92	610.39
<i>Special assessments,</i>	284.99	—	—	—
To meet expenses,	284.99	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	1,288.25	232.18	340.16	307.04
General government,	80.15	—	4.00	—
Protection of persons and property,	714.46	41.69	—	5.05
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	486.99	7.00	—	2.05
Soldiers' benefits,	—	144.00	72.00	246.00
Schools,	1.63	32.00	264.16	53.00
Libraries,	5.02	7.49	—	.94
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	13.75
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	13.75
<i>Cemeteries,</i>	187.85	3.00	—	122.86
<i>Interest,</i>	283.36	43.72	167.76	167.24
On sinking funds,	—	—	—	—
On trust and investment funds,	160.60	29.22	160.64	109.25
All other,	122.76	14.50	7.12	57.99
NON-REVENUE.	\$4,136.09	\$3,684.01	\$6,098.67	\$1,224.34
Offsets to outlays,	387.50	330.24	512.75	—
<i>Departmental,</i>	387.50	330.24	512.75	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	2,000.00	1,919.22	4,308.97	—
<i>Loans, general purposes,</i>	—	29.22	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	2,000.00	1,500.00	4,000.00	—
<i>Unpaid warrants or orders, current year,</i>	—	390.00	308.97	—
<i>Premiums,</i>	—	—	—	—
Transfers,	—	—	192.70	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	—	192.70	—
Refunds,	—	26.62	48.00	8.00
Agency, trust, and investment,	1,748.59	1,407.93	1,036.25	1,216.34
<i>Taxes and licenses for State,</i>	960.00	720.00	480.00	480.00
<i>Taxes for county,</i>	619.53	677.77	556.25	244.19
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	169.06	10.16	—	492.15
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,100.61	\$6,665.95	\$8,396.77	\$6,628.38
Premiums,	—	—	—	—
Municipal indebtedness,	2,000.00	1,919.22	4,308.97	—
Transfers and refunds,	—	26.62	240.70	8.00
Agency, trust, and investment,	1,748.59	1,407.93	1,036.25	1,216.34
Total receipts,	\$15,849.20	\$10,019.72	\$13,982.69	\$7,852.72
Balance on hand, including funds,	818.38	362.75	59.89	930.20
GRAND TOTAL,	\$16,667.58	\$10,382.47	\$14,042.08	\$8,782.92

Graded According to Population of 1915 — Continued.

GROUP 55.

PAYMENTS.	Dunstable POPULATION 362	Monterey POPULATION 358	Leyden POPULATION 344	Wales POPULATION 337
Maintenance,	\$9,488.13	\$5,763.39	\$5,354.38	\$6,799.12
<i>Departmental,</i>	<i>9,295.78</i>	<i>5,723.64</i>	<i>5,354.38</i>	<i>6,652.26</i>
General government,	817.32	576.60	433.66	751.78
Protection of persons and property,	1,269.61	101.67	75.48	86.00
Health and sanitation,	75.00	246.45	278.10	55.50
Highways,	1,420.37	1,836.17	772.34	1,574.70
Charities,	253.50	380.50	388.74	314.39
Soldiers' benefits,	—	144.00	72.00	148.00
Schools,	5,241.37	2,317.32	3,178.53	3,407.58
Libraries,	145.81	76.93	81.05	126.51
Recreation,	—	—	—	50.00
Pensions,	—	—	—	—
Unclassified,	72.80	44.00	74.48	137.80
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	192.85	59.75	—	146.86
Administration of trust funds,	—	—	—	—
Interest,	60.65	211.72	227.66	—
Loans, general purposes,	60.65	211.72	227.66	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Outlays,	1,400.06	1,128.91	402.06	—
<i>Departmental,</i>	<i>1,400.06</i>	<i>1,128.91</i>	<i>402.06</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,400.06	1,128.91	402.06	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	2,900.00	1,700.00	6,095.05	—
From sinking funds,	—	—	—	—
From revenue and other sources,	400.00	200.00	670.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	2,500.00	1,500.00	4,000.00	—
Warrants or orders, previous years,	—	—	1,425.05	—
Transfers,	—	—	192.70	—
To sinking funds from revenue,	—	—	—	—
All other,	—	—	192.70	—
Refunds,	—	26.62	48.00	8.00
Agency, trust, and investment,	1,871.38	1,437.15	1,036.25	1,216.34
Taxes and licenses for State,	960.00	720.00	480.00	480.00
Taxes for county,	619.58	677.77	556.25	244.19
Expenditures for grade crossings,	—	—	—	—
Sinking and other permanent funds,	291.85	39.38	—	492.15
All other,	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$9,548.78	\$5,975.11	\$5,582.04	\$6,799.12
Permanent debt (except from sinking funds),	400.00	200.00	670.00	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,400.06	1,128.91	402.06	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,500.00	1,500.00	5,425.05	—
Transfers (except to sinking funds) and refunds,	—	26.62	240.70	8.00
Agency, trust, and investment,	1,871.38	1,437.15	1,036.25	1,216.34
Total payments,	\$15,720.22	\$10,267.79	\$13,356.10	\$8,023.46
Balance on hand, including funds,	947.36	114.68	685.98	759.46
GRAND TOTAL,	\$16,667.58	\$10,382.47	\$14,042.08	\$8,782.92

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 56.

RECEIPTS.	Tyringham POPULATION 327	Boxborough POPULATION 326	Middlefield POPULATION 325	Prescott POPULATION 299
REVENUE.	\$7,954.89	\$7,917.32	\$8,010.16	\$6,625.35
General,	7,710.39	6,268.11	7,195.69	5,846.70
Taxes,	6,186.18	3,889.08	4,664.14	4,129.55
Property and poll,	6,073.75	3,822.14	4,601.98	4,069.36
Corporation, bank, etc.,	112.43	66.94	62.16	60.19
Licenses and permits,	5.00	1.00	—	—
Fines and forfeits,	—	2.80	—	—
Grants and gifts,	1,519.21	2,375.23	2,531.55	1,717.15
For expenses,	1,519.21	2,375.23	2,531.55	1,717.15
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	244.50	1,649.21	814.47	778.65
Special assessments,	—	351.47	—	21.85
To meet expenses,	—	351.47	—	21.85
To meet outlays,	—	—	—	—
Privileges,	—	—	—	—
Departmental,	192.94	854.22	728.32	692.05
General government,	27.00	45.52	44.75	—
Protection of persons and property,	3.59	692.70	26.73	—
Health and sanitation,	—	—	—	—
Highways,	25.00	—	—	9.80
Charities,	14.40	—	—	—
Soldiers' benefits,	72.00	96.00	144.00	216.00
Schools,	15.75	—	512.84	466.25
Libraries,	11.20	—	—	—
Recreation,	—	—	—	—
Unclassified,	24.00	—	—	—
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	16.75	47.28	—	22.75
Interest,	34.81	416.24	86.15	42.00
On sinking funds,	—	—	—	—
On trust and investment funds,	—	319.65	81.62	42.00
All other,	34.81	96.59	4.53	—
NON-REVENUE.	\$6,267.75	\$6,796.07	\$3,504.56	\$3,767.46
Offsets to outlays,	1,700.00	700.00	—	470.00
Departmental,	1,700.00	700.00	—	470.00
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	3,000.00	5,200.00	2,500.00	2,000.00
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including revenue loans),	3,000.00	5,200.00	2,500.00	2,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	—	19.00	—	—
From sinking funds,	—	—	—	—
All other,	—	19.00	—	—
Refunds,	30.76	43.03	55.86	3.70
Agency, trust, and investment,	1,536.99	834.04	948.70	1,293.76
Taxes and licenses for State,	720.00	480.00	400.00	480.21
Taxes for county,	677.77	309.76	548.70	658.44
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	139.22	44.28	—	155.11
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$9,654.89	\$8,617.32	\$8,010.16	\$7,095.35
Premiums,	—	—	—	—
Municipal indebtedness,	3,000.00	5,200.00	2,500.00	2,000.00
Transfers and refunds,	30.76	62.03	55.86	3.70
Agency, trust, and investment,	1,536.99	834.04	948.70	1,293.76
Total receipts,	\$14,222.64	\$14,713.39	\$11,514.72	\$10,392.81
Balance on hand, including funds,	56.79	1,160.97	753.44	562.65
GRAND TOTAL,	\$14,279.43	\$15,874.36	\$12,268.16	\$10,955.46

Graded According to Population of 1915 — Continued.

GROUP 56.

PAYMENTS.	Tyringham POPULATION 327	Boxborough POPULATION 326	Middlefield POPULATION 325	Prescott POPULATION 299
Maintenance,	\$5,185.60	\$8,459.31	\$7,124.68	\$5,252.82
<i>Departmental,</i>	<i>5,122.73</i>	<i>8,358.76</i>	<i>7,092.68</i>	<i>5,228.57</i>
General government,	568.96	547.21	379.58	321.35
Protection of persons and property,	52.77	1,693.70	49.68	53.00
Health and sanitation,	95.00	213.25	54.25	79.20
Highways,	1,877.20	1,113.82	1,170.28	1,299.08
Charities,	347.78	549.13	—	374.25
Soldiers' benefits,	72.00	96.00	114.00	168.00
Schools,	2,361.27	3,893.85	5,221.28	2,790.34
Libraries,	111.53	105.20	63.70	84.25
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	136.22	146.60	39.91	69.10
<i>Public service enterprises,</i>	<i>25.69</i>	<i>4.65</i>	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	25.69	4.65	—	—
<i>Cemeteries,</i>	<i>57.18</i>	<i>95.90</i>	<i>32.00</i>	<i>24.25</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	151.82	21.00	99.67	89.25
<i>Loans, general purposes,</i>	<i>151.82</i>	<i>21.00</i>	<i>99.67</i>	<i>89.25</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	2,709.15	1,398.54	478.05	1,353.47
<i>Departmental,</i>	<i>2,709.15</i>	<i>1,398.54</i>	<i>478.05</i>	<i>1,353.47</i>
General government,	—	391.94	119.66	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,709.15	1,006.60	358.39	1,353.47
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	2,800.00	4,200.00	2,500.00	2,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>800.00</i>	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	<i>2,500.00</i>	<i>4,200.00</i>	<i>2,500.00</i>	<i>2,500.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	19.00	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	19.00	—	—
Refunds,	30.76	43.03	55.86	3.70
Agency, trust, and investment,	1,536.99	834.04	1,030.32	1,285.76
<i>Taxes and licenses for State,</i>	<i>720.00</i>	<i>480.00</i>	<i>400.00</i>	<i>480.21</i>
<i>Taxes for county,</i>	<i>677.77</i>	<i>309.76</i>	<i>648.70</i>	<i>658.44</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>139.22</i>	<i>44.28</i>	<i>81.62</i>	<i>147.11</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$5,337.42	\$8,480.31	\$7,224.35	\$5,342.07
Permanent debt (except from sinking funds),	300.00	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,709.15	1,398.54	478.05	1,353.47
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,500.00	4,200.00	2,500.00	2,500.00
Transfers (except to sinking funds) and refunds,	30.76	62.03	55.86	3.70
Agency, trust, and investment,	1,536.99	834.04	1,030.32	1,285.76
Total payments,	\$12,414.32	\$14,974.92	\$11,288.58	\$10,485.00
Balance on hand, including funds,	1,865.11	899.44	979.58	470.46
GRAND TOTAL,	\$14,279.43	\$15,874.36	\$12,268.16	\$10,955.46

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 57.

RECEIPTS.	Monroe POPULATION 296	Shutesbury POPULATION 292	Goshen POPULATION 289	Chilmark POPULATION 288
REVENUE.	\$4,556.61	\$6,115.57	\$5,705.52	\$3,900.79
General,	4,435.61	5,555.29	4,971.34	3,763.51
<i>Taxes,</i>	<i>3,595.60</i>	<i>4,789.62</i>	<i>3,512.85</i>	<i>2,508.43</i>
Property and poll,	3,510.17	4,720.86	3,456.75	2,305.03
Corporation, bank, etc.,	85.43	68.76	56.10	203.40
<i>Licenses and permits,</i>	<i>—</i>	<i>2.00</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>840.01</i>	<i>763.67</i>	<i>1,458.49</i>	<i>1,255.08</i>
For expenses,	840.01	763.67	1,458.49	1,255.08
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	121.00	560.28	734.18	137.28
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>62.50</i>
<i>Departmental,</i>	<i>121.00</i>	<i>452.63</i>	<i>512.71</i>	<i>64.56</i>
General government,	—	5.68	70.00	57.25
Protection of persons and property,	—	—	.09	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	30.00	344.70	50.00	—
Soldiers' benefits,	—	72.00	144.00	—
Schools,	90.00	27.50	248.62	—
Libraries,	—	2.75	—	7.31
Recreation,	—	—	—	—
Unclassified,	1.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1.20</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	1.20	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>2.50</i>	<i>—</i>
<i>Interest,</i>	<i>—</i>	<i>106.45</i>	<i>218.97</i>	<i>10.22</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	4.24	196.77	—
All other,	—	102.21	22.20	10.22
NON-REVENUE.	\$5,305.59	\$2,381.67	\$2,220.42	\$1,361.15
Offsets to outlays,	500.00	—	—	100.00
<i>Departmental,</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,424.59	1,000.00	1,000.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>924.59</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	93.96	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>93.96</i>	<i>—</i>
Refunds,	—	—	4.62	26.41
Agency, trust, and investment,	1,381.00	1,381.67	1,121.84	1,234.74
<i>Taxes and licenses for State,</i>	<i>640.00</i>	<i>640.00</i>	<i>400.00</i>	<i>643.66</i>
<i>Taxes for county,</i>	<i>741.00</i>	<i>741.67</i>	<i>548.70</i>	<i>591.08</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>173.14</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$5,056.61	\$6,115.57	\$5,705.52	\$4,000.79
Premiums,	—	—	—	—
Municipal indebtedness,	3,424.59	1,000.00	1,000.00	—
Transfers and refunds,	—	—	98.58	26.41
Agency, trust, and investment,	1,381.00	1,381.67	1,121.84	1,234.74
Total receipts,	\$9,862.20	\$8,497.24	\$7,925.94	\$5,261.94
<i>Balance on hand, including funds,</i>	<i>338.53</i>	<i>1,360.69</i>	<i>150.80</i>	<i>4,107.62</i>
GRAND TOTAL,	\$10,200.73	\$9,857.93	\$8,076.74	\$9,369.56

Graded According to Population of 1915 — Continued.

GROUP 57.

PAYMENTS.	Monroe POPULATION 296	Shutesbury POPULATION 292	Goshen POPULATION 289	Chilmark POPULATION 288
Maintenance,	\$4,657.86	\$5,242.84	\$4,740.53	\$4,026.52
<i>Departmental,</i>	<i>4,657.86</i>	<i>5,212.43</i>	<i>4,653.28</i>	<i>3,966.62</i>
General government,	388.33	585.74	287.11	881.41
Protection of persons and property,	12.65	137.13	15.98	36.90
Health and sanitation,	116.75	92.40	74.05	117.75
Highways,	1,265.73	1,362.25	1,449.61	1,036.70
Charities,	251.23	732.97	336.48	34.00
Soldiers' benefits,	—	72.00	96.00	—
Schools,	2,536.16	2,080.36	2,185.86	1,752.32
Libraries,	36.01	75.13	163.49	66.46
Recreation,	—	12.00	—	—
Pensions,	—	—	—	—
Unclassified,	51.00	62.45	54.70	40.98
<i>Public service enterprises,</i>	<i>—</i>	<i>1.21</i>	<i>71.25</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	1.21	71.25	—
<i>Cemeteries,</i>	<i>—</i>	<i>29.20</i>	<i>6.00</i>	<i>60.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	92.84	18.54	87.75	28.53
<i>Loans, general purposes,</i>	<i>92.84</i>	<i>18.54</i>	<i>87.75</i>	<i>28.53</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,138.60	161.91	91.00	113.22
<i>Departmental,</i>	<i>2,138.60</i>	<i>161.91</i>	<i>91.00</i>	<i>113.22</i>
General government,	—	—	91.00	—
Protection of persons and property,	—	—	—	88.22
Health and sanitation,	—	—	—	—
Highways,	2,138.60	161.91	—	25.00
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,750.00	2,000.00	1,800.00	500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>250.00</i>	<i>—</i>	<i>300.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>2,000.00</i>	<i>1,500.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	93.96	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>93.96</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	—	—	4.62	26.41
Agency, trust, and investment,	1,381.00	1,385.91	1,223.05	1,234.74
<i>Taxes and licenses for State,</i>	<i>640.00</i>	<i>640.00</i>	<i>400.00</i>	<i>643.66</i>
<i>Taxes for county,</i>	<i>741.00</i>	<i>741.67</i>	<i>543.70</i>	<i>591.08</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>4.24</i>	<i>274.35</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$4,750.70	\$5,261.38	\$4,828.28	\$4,055.05
Permanent debt (except from sinking funds),	250.00	—	300.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	2,138.60	161.91	91.00	113.22
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	2,000.00	1,500.00	—
Transfers (except to sinking funds) and refunds,	—	—	98.58	26.41
Agency, trust, and investment,	1,381.00	1,385.91	1,223.05	1,234.74
Total payments,	\$10,020.30	\$8,809.20	\$8,040.91	\$5,929.42
Balance on hand, including funds,	180.48	1,048.73	35.83	3,440.14
GRAND TOTAL,	\$10,200.78	\$9,857.93	\$8,076.74	\$9,369.56

TABLE I. — *Summary of Financial Transactions. Towns***GROUP 58.**

RECEIPTS.	Washington POPULATION 275	Alford POPULATION 271	Mashpee POPULATION 263	Montgomery POPULATION 230
REVENUE.	\$6,263.34	\$5,415.71	\$11,080.26	\$4,501.24
General,	5,953.26	5,338.15	8,570.32	4,290.32
<i>Taxes,</i>	<i>4,397.67</i>	<i>3,246.47</i>	<i>7,100.06</i>	<i>2,707.47</i>
Property and poll,	4,347.22	3,180.19	6,894.07	2,680.99
Corporation, bank, etc.,	50.45	66.28	205.99	26.48
<i>Licenses and permits,</i>	<i>—</i>	<i>2.00</i>	<i>6.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>30.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,555.59</i>	<i>2,089.68</i>	<i>1,434.26</i>	<i>1,581.85</i>
For expenses,	1,555.59	2,089.68	1,434.26	1,564.85
For outlays,	—	—	—	17.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	310.08	77.56	2,509.94	210.92
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>285.82</i>	<i>56.53</i>	<i>2,336.63</i>	<i>200.60</i>
General government,	—	—	47.00	—
Protection of persons and property,	23.09	5.00	1,722.53	91.90
Health and sanitation,	—	—	—	—
Highways,	—	—	300.00	—
Charities,	—	—	15.00	55.70
Soldiers' benefits,	72.00	48.00	252.00	48.00
Schools,	190.73	—	—	5.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	3.53	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>119.17</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	119.17	—
<i>Cemeteries,</i>	<i>—</i>	<i>21.03</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>24.26</i>	<i>—</i>	<i>54.24</i>	<i>10.32</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	—	—
<i>All other,</i>	<i>24.26</i>	<i>—</i>	<i>54.24</i>	<i>10.32</i>
NON-REVENUE.	\$2,587.15	\$2,185.40	\$7,022.74	\$1,529.83
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,500.00	1,128.54	6,000.00	1,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>1,500.00</i>	<i>500.00</i>	<i>6,000.00</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>628.54</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	—	—	17.28	42.00
Agency, trust, and investment,	1,087.15	1,056.86	1,005.46	487.83
<i>Taxes and licenses for State,</i>	<i>560.00</i>	<i>400.00</i>	<i>560.00</i>	<i>521.04</i>
<i>Taxes for county,</i>	<i>527.15</i>	<i>376.54</i>	<i>390.97</i>	<i>162.79</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>280.32</i>	<i>54.49</i>	<i>4.00</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,263.34	\$5,415.71	\$11,080.26	\$4,501.24
Premiums,	—	—	—	—
Municipal indebtedness,	1,500.00	1,128.54	6,000.00	1,000.00
Transfers and refunds,	—	—	17.28	42.00
Agency, trust, and investment,	1,087.15	1,056.86	1,005.46	487.83
Total receipts,	\$8,850.49	\$7,601.11	\$18,103.00	\$6,031.07
Balance on hand, including funds,	1,241.20	248.11	1,692.83	10.14
GRAND TOTAL,	\$10,091.69	\$7,849.22	\$19,795.33	\$6,041.21

Graded According to Population of 1915 — Continued.

GROUP 58.

PAYMENTS.	Washington POPULATION 275	Alford POPULATION 271	Mashpee POPULATION 263	Montgomery POPULATION 230
Maintenance,	\$5,020.52	\$4,866.19	\$9,421.30	\$3,782.70
<i>Departmental,</i>	5,003.77	4,845.16	9,421.30	3,768.70
General government,	348.46	337.13	2,164.64	504.00
Protection of persons and property,	23.59	26.21	2,011.57	128.55
Health and sanitation,	90.50	135.00	167.15	40.00
Highways,	1,724.08	941.50	889.29	853.55
Charities,	154.95	145.90	195.59	164.33
Soldiers' benefits,	72.00	48.00	254.50	48.00
Schools,	2,541.83	3,149.96	3,648.14	1,961.81
Libraries,	3.00	26.85	34.77	10.80
Recreation,	—	—	—	—
Pensions,	—	—	—	—
Unclassified,	45.36	34.61	55.65	47.66
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	16.75	21.03	—	24.00
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	27.19	36.67	481.48	82.22
<i>Loans, general purposes,</i>	27.19	36.67	481.48	82.22
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	—	1,033.72	—	34.00
<i>Departmental,</i>	—	1,033.72	—	34.00
General government,	—	—	—	—
Protection of persons and property,	—	—	—	34.00
Health and sanitation,	—	—	—	—
Highways,	—	1,033.72	—	—
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	1,558.20	838.87	5,900.00	1,130.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	900.00	130.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including revenue loans),</i>	1,500.00	500.00	5,000.00	1,000.00
<i>Warrants or orders, previous years,</i>	58.20	338.87	—	—
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>All other,</i>	—	—	—	—
Refunds,	—	—	17.28	42.00
Agency, trust, and investment,	1,087.15	1,056.86	1,005.46	487.83
<i>Taxes and licenses for State,</i>	560.00	400.00	560.00	321.04
<i>Taxes for county,</i>	527.15	376.54	390.97	162.79
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	280.32	54.49	4.00
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$5,047.71	\$4,902.86	\$9,902.78	\$3,864.92
Permanent debt (except from sinking funds),	—	—	900.00	130.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	—	1,033.72	—	34.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,558.20	838.87	5,000.00	1,000.00
Transfers (except to sinking funds) and refunds,	—	—	17.28	42.00
Agency, trust, and investment,	1,087.15	1,056.86	1,005.46	487.83
Total payments,	\$7,693.06	\$7,832.31	\$16,825.52	\$5,558.75
<i>Balance on hand, including funds,</i>	2,398.63	16.91	2,969.81	482.46
GRAND TOTAL,	\$10,091.69	\$7,849.22	\$19,795.33	\$6,041.21

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 59.

RECEIPTS.	Tolland POPULATION 199	Peru POPULATION 195	Gay Head POPULATION 175	Holland POPULATION 159
REVENUE.	\$5,187.68	\$4,504.89	\$1,748.11	\$4,309.61
General,	5,046.35	4,341.57	1,688.11	3,907.00
<i>Taxes,</i>	<i>3,409.99</i>	<i>2,606.90</i>	<i>372.38</i>	<i>2,536.12</i>
Property and poll,	3,366.69	2,570.88	335.92	2,506.19
Corporation, bank, etc.,	43.30	35.02	36.41	29.93
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>41.95</i>	<i>—</i>	<i>—</i>	<i>6.00</i>
<i>Grants and gifts,</i>	<i>1,594.41</i>	<i>1,735.67</i>	<i>1,315.78</i>	<i>1,364.88</i>
For expenses,	1,594.41	1,735.67	1,315.78	1,364.88
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	141.33	163.32	60.00	402.61
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>60.00</i>	<i>—</i>
<i>Departmental,</i>	<i>77.00</i>	<i>163.32</i>	<i>—</i>	<i>557.50</i>
General government,	—	—	—	—
Protection of persons and property,	5.00	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	51.57	—	—
Soldiers' benefits,	72.00	60.00	—	250.00
Schools,	—	16.75	—	79.50
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	35.00	—	28.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>36.15</i>
<i>Interest,</i>	<i>64.33</i>	<i>—</i>	<i>—</i>	<i>8.96</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1.77	—	—	8.96
All other,	62.56	—	—	—
NON-REVENUE.	\$4,189.98	\$2,621.23	\$154.04	\$839.79
Offsets to outlays,	1,633.04	—	—	400.00
<i>Departmental,</i>	<i>1,633.04</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,831.79	2,000.00	—	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,831.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
Refunds,	—	—	—	20.64
Agency, trust, and investment,	725.15	621.23	154.04	419.15
<i>Taxes and licenses for State,</i>	<i>480.96</i>	<i>520.00</i>	<i>80.00</i>	<i>240.00</i>
<i>Taxes for county,</i>	<i>244.19</i>	<i>501.23</i>	<i>74.04</i>	<i>122.09</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>57.06</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,820.72	\$4,504.89	\$1,748.11	\$4,709.61
Premiums,	—	—	—	—
Municipal indebtedness,	1,831.79	2,000.00	—	—
Transfers and refunds,	—	—	—	20.64
Agency, trust, and investment,	725.15	621.23	154.04	419.15
Total receipts,	\$9,377.66	\$7,126.12	\$1,902.15	\$5,149.40
Balance on hand, including funds,	—	96.16	366.60	1,597.74
GRAND TOTAL,	\$9,377.66	\$7,222.28	\$2,268.75	\$6,747.14

Graded According to Population of 1915 — Continued.

GROUP 59.

PAYMENTS.	Tolland POPULATION 199	Peru POPULATION 195	Gay Head POPULATION 175	Holland POPULATION 159
Maintenance,	\$4,016.97	\$4,289.81	\$1,796.73	\$3,715.30
<i>Departmental,</i>	<i>4,011.87</i>	<i>4,289.81</i>	<i>1,796.73</i>	<i>3,676.15</i>
General government,	297.17	218.07	189.39	356.30
Protection of persons and property,	24.00	6.60	9.15	23.64
Health and sanitation,	168.60	123.75	16.00	63.00
Highways,	1,550.41	1,614.15	95.47	598.89
Charities,	15.00	356.24	—	215.79
Soldiers' benefits,	72.00	48.00	—	288.00
Schools,	1,827.54	1,853.23	1,450.42	1,986.35
Libraries,	25.00	14.20	—	86.28
Recreation,	10.00	—	—	13.50
Pensions,	—	—	—	—
Unclassified,	22.25	55.57	36.30	44.40
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	3.00
<i>Cemeteries,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>36.16</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	35.00	78.63	—	45.00
<i>Loans, general purposes,</i>	<i>35.00</i>	<i>78.63</i>	<i>—</i>	<i>45.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,462.87	145.50	—	400.00
<i>Departmental,</i>	<i>1,462.87</i>	<i>145.50</i>	<i>—</i>	<i>400.00</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,462.87	145.50	—	400.00
Charities,	—	—	—	—
Schools,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,135.90	1,500.00	—	200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>3,135.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	—	—	—	20.64
Agency, trust, and investment,	726.92	621.23	154.04	459.26
<i>Taxes and licenses for State,</i>	<i>480.96</i>	<i>320.00</i>	<i>80.00</i>	<i>240.00</i>
<i>Taxes for county,</i>	<i>244.19</i>	<i>301.23</i>	<i>74.04</i>	<i>122.09</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1.77</i>	<i>—</i>	<i>—</i>	<i>97.17</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$4,051.97	\$4,368.44	\$1,796.73	\$3,760.30
Permanent debt (except from sinking funds),	—	—	—	200.00
Sinking fund requirements from revenue,	—	—	—	—
Outlays,	1,462.87	145.50	—	400.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,135.90	1,500.00	—	—
Transfers (except to sinking funds) and refunds,	—	—	—	20.64
Agency, trust, and investment,	726.92	621.23	154.04	459.26
Total payments,	\$9,377.66	\$6,635.17	\$1,950.77	\$4,840.20
<i>Balance on hand, including funds,</i>	<i>—</i>	<i>587.11</i>	<i>317.98</i>	<i>1,906.94</i>
GRAND TOTAL,	\$9,377.66	\$7,222.28	\$2,268.75	\$6,747.14

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 60.

RECEIPTS.	Gosnold POPULATION 155	Mount Washington POPULATION 95	New Ashford POPULATION 92
REVENUE.	\$6,288.12	\$2,731.11	\$2,547.06
General,	5,921.60	2,640.51	2,459.76
<i>Taxes,</i>	<i>4,857.84</i>	<i>1,891.51</i>	<i>1,086.03</i>
Property and poll,	4,719.38	1,863.91	1,063.10
Corporation, bank, etc.,	137.96	27.60	22.93
<i>Licenses and permits,</i>	<i>29.00</i>	—	—
<i>Fines and forfeits,</i>	<i>25.00</i>	—	—
<i>Grants and gifts,</i>	<i>1,010.26</i>	<i>749.00</i>	<i>1,373.73</i>
For expenses,	954.86	749.00	1,373.73
For outlays,	55.40	—	—
<i>All other,</i>	—	—	—
Commercial,	366.52	90.60	87.30
<i>Special assessments,</i>	—	—	—
To meet expenses,	—	—	—
To meet outlays,	—	—	—
<i>Privileges,</i>	—	—	—
<i>Departmental,</i>	—	<i>15.00</i>	<i>83.80</i>
General government,	—	—	—
Protection of persons and property,	—	15.00	—
Health and sanitation,	—	—	—
Highways,	—	—	11.80
Charities,	—	—	—
Soldiers' benefits,	—	—	72.00
Schools,	—	—	—
Libraries,	—	—	—
Recreation,	—	—	—
Unclassified,	—	—	—
<i>Public service enterprises,</i>	<i>345.75</i>	—	—
Electric light,	—	—	—
Water,	—	—	—
All other,	345.75	—	—
<i>Cemeteries,</i>	—	—	—
<i>Interest,</i>	<i>20.77</i>	<i>75.60</i>	<i>3.50</i>
On sinking funds,	—	—	—
On trust and investment funds,	—	69.00	—
All other,	20.77	6.60	3.50
NON-REVENUE.	\$2,316.42	\$1,896.35	\$610.62
Offsets to outlays,	—	536.71	—
<i>Departmental,</i>	—	<i>536.71</i>	—
<i>Public service enterprises,</i>	—	—	—
<i>Cemeteries,</i>	—	—	—
Municipal indebtedness,	—	866.72	300.00
<i>Loans, general purposes,</i>	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—
<i>Temporary loans (including revenue loans),</i>	—	—	<i>300.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	<i>1 866.72</i>	—
<i>Premiums,</i>	—	—	—
Transfers,	—	27.00	—
<i>From sinking funds,</i>	—	—	—
<i>All other,</i>	—	<i>27.00</i>	—
Refunds,	.50	—	—
Agency, trust, and investment,	2,315.92	465.92	310.62
<i>Taxes and licenses for State,</i>	<i>1,207.65</i>	<i>240.00</i>	<i>160.00</i>
<i>Taxes for county,</i>	<i>1,108.27</i>	<i>225.92</i>	<i>150.62</i>
<i>Reimbursements for grade crossings,</i>	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	—
<i>All other,</i>	—	—	—
RECAPITULATION.			
Revenue and offsets to outlays,	\$6,288.12	\$3,267.82	\$2,547.06
Premiums,	—	—	—
Municipal indebtedness,	—	866.72	300.00
Transfers and refunds,	.50	27.00	—
Agency, trust, and investment,	2,315.92	465.92	310.62
Total receipts,	\$8,604.54	\$4,627.46	\$3,157.68
<i>Balance on hand, including funds,</i>	<i>2,176.67</i>	—	<i>98.23</i>
GRAND TOTAL,	\$10,781.21	\$4,627.46	\$3,255.91

¹ Includes \$502.04 cash advanced by treasurer.

Graded According to Population of 1915 — Continued.

GROUP 60.

PAYMENTS.	Gosnold POPULATION 155	Mount Washington POPULATION 95	New Ashford POPULATION 92
Maintenance,	\$2,759.62	\$2,618.18	\$2,146.12
<i>Departmental,</i>	<i>2,078.63</i>	<i>2,610.18</i>	<i>2,140.37</i>
General government,	1,256.64	249.14	213.45
Protection of persons and property,	30.83	31.75	37.25
Health and sanitation,	57.00	32.75	84.20
Highways,	29.00	834.65	563.96
Charities,	—	—	6.07
Soldiers' benefits,	—	—	72.00
Schools,	1,242.71	1,349.14	1,125.64
Libraries,	30.00	—	13.00
Recreation,	—	—	—
Pensions,	—	—	—
Unclassified,	27.50	112.75	24.80
<i>Public service enterprises,</i>	<i>26.60</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—
Water,	—	—	—
All other,	26.50	—	—
<i>Cemeteries,</i>	<i>59.44</i>	<i>8.00</i>	<i>5.75</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	142.87	—	48.38
<i>Loans, general purposes,</i>	<i>90.00</i>	<i>—</i>	<i>48.38</i>
<i>Loans, public service enterprises,</i>	<i>52.87</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,509.60	866.87	—
<i>Departmental,</i>	<i>2,509.60</i>	<i>866.87</i>	<i>—</i>
General government,	—	—	—
Protection of persons and property,	110.80	—	—
Health and sanitation,	—	—	—
Highways,	1,000.00	866.87	—
Charities,	—	—	—
Schools,	1,398.80	—	—
Libraries,	—	—	—
Recreation,	—	—	—
Unclassified,	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—
Water,	—	—	—
All other,	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	747.50	649.49	576.05
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>747.50</i>	<i>—</i>	<i>100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans),</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>649.49</i>	<i>176.05</i>
Transfers,	—	27.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>27.00</i>	<i>—</i>
Refunds,	.50	—	—
Agency, trust, and investment,	2,315.92	465.92	310.62
<i>Taxes and licenses for State,</i>	<i>1,207.65</i>	<i>240.00</i>	<i>160.00</i>
<i>Taxes for county,</i>	<i>1,108.27</i>	<i>225.92</i>	<i>150.62</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.			
Maintenance and interest,	\$2,902.49	\$2,618.18	\$2,194.50
Permanent debt (except from sinking funds),	747.50	—	100.00
Sinking fund requirements from revenue,	—	—	—
Outlays,	2,509.60	866.87	—
Permanent debt from sinking funds,	—	—	—
Bonds refunded, current year,	—	—	—
Temporary loans,	—	649.49	476.05
Transfers (except to sinking funds) and refunds,	.50	27.00	—
Agency, trust, and investment,	2,315.92	465.92	310.62
Total payments,	\$8,476.01	\$4,627.46	\$3,081.17
Balance on hand, including funds,	2,305.20	—	174.74
GRAND TOTAL,	\$10,781.21	\$4,627.46	\$3,255.91

TABLE I. — *Summary of Financial Transactions. Towns*
AGGREGATES FOR 239 TOWNS.

RECEIPTS.		POPULATION 393,102
REVENUE.		\$9,368,666.29
General,		7,898,722.62
<i>Taxes,</i>		<i>7,256,206.22</i>
Property and poll,		6,619,025.29
Corporation, bank, etc.,		637,180.93
<i>Licenses and permits,</i>		<i>94,234.91</i>
<i>Fines and forfeits,</i>		<i>17,803.46</i>
<i>Grants and gifts,</i>		<i>530,376.96</i>
For expenses,		498,519.89
For outlays,		31,857.07
<i>All other,</i>		<i>101.07</i>
Commercial,		1,469,943.67
<i>Special assessments,</i>		<i>58,009.29</i>
To meet expenses,		47,893.34
To meet outlays,		10,115.95
<i>Privileges,</i>		<i>124,312.62</i>
<i>Departmental,</i>		<i>1,523,169.08</i>
General government,		48,505.78
Protection of persons and property,		58,564.44
Health and sanitation,		6,236.99
Highways,		24,920.26
Charities,		155,537.06
Soldiers' benefits,		142,312.07
Schools,		66,427.09
Libraries,		5,152.01
Recreation,		2,940.79
Unclassified,		12,562.54
<i>Public service enterprises,</i>		<i>511,432.12</i>
Electric light,		142,840.02
Water,		363,949.00
All other,		4,643.10
<i>Cemeteries,</i>		<i>39,177.44</i>
<i>Interest,</i>		<i>213,863.27</i>
On sinking funds,		15,987.41
On trust and investment funds,		106,445.78
All other,		91,420.08
NON-REVENUE.		\$7,941,848.43
Offsets to outlays,		402,852.60
<i>Departmental,</i>		<i>388,238.66</i>
<i>Public service enterprises,</i>		<i>14,519.94</i>
<i>Cemeteries,</i>		<i>94.00</i>
Municipal indebtedness,		5,384,399.99
<i>Loans, general purposes,</i>		<i>663,529.22</i>
<i>Loans, public service enterprises,</i>		<i>38,300.00</i>
<i>Loans, cemeteries,</i>		<i>1,600.00</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including revenue loans),</i>		<i>4,653,988.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>217,343.34</i>
<i>Premiums,</i>		<i>4,639.43</i>
Transfers,		195,623.42
<i>From sinking funds,</i>		<i>35,500.00</i>
<i>All other,</i>		<i>160,123.42</i>
Refunds,		48,148.43
Agency, trust, and investment,		1,910,823.99
<i>Taxes and licenses for State,</i>		<i>874,023.22</i>
<i>Taxes for county,</i>		<i>597,016.60</i>
<i>Reimbursements for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>433,502.41</i>
<i>All other,</i>		<i>6,282.76</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$9,771,518.89
Premiums,		4,639.43
Municipal indebtedness,		5,379,760.56
Transfers and refunds,		243,771.85
Agency, trust, and investment,		1,910,823.99
Total receipts,		\$17,310,514.72
Balance on hand, including funds,		1,366,753.53
GRAND TOTAL,		\$18,677,273.25

¹ Includes \$372.31 from administration of trust funds.

² Includes \$502.04 cash advanced by treasurer.

Graded According to Population of 1915 — Concluded.

AGGREGATES FOR 239 TOWNS.

PAYMENTS.		POPULATION 393,102
Maintenance,		\$7,303,280.34
<i>Departmental,</i>		<i>6,939,824.64</i>
General government,		594,724.92
Protection of persons and property,		656,650.16
Health and sanitation,		172,241.23
Highways,		1,629,676.59
Charities,		597,849.09
Soldiers' benefits,		166,719.44
Schools,		2,791,068.90
Libraries,		155,230.45
Recreation,		56,795.88
Pensions,		1,222.60
Unclassified,		117,645.38
<i>Public service enterprises,</i>		<i>291,800.63</i>
Electric light,		113,798.35
Water,		174,445.14
All other,		3,557.19
<i>Cemeteries,</i>		<i>70,066.76</i>
<i>Administration of trust funds,</i>		<i>1,589.26</i>
Interest,		375,158.61
<i>Loans, general purposes,</i>		<i>242,407.75</i>
<i>Loans, public service enterprises,</i>		<i>132,182.99</i>
<i>Loans, cemeteries,</i>		<i>267.87</i>
Outlays,		1,698,368.97
<i>Departmental,</i>		<i>1,541,816.42</i>
General government,		87,961.03
Protection of persons and property,		83,550.74
Health and sanitation,		66,129.66
Highways,		926,431.87
Charities,		1,174.20
Schools,		353,552.61
Libraries,		4,616.66
Recreation,		17,194.00
Unclassified,		1,205.65
<i>Public service enterprises,</i>		<i>143,266.83</i>
Electric light,		29,601.62
Water,		116,971.23
All other,		1,694.03
<i>Cemeteries,</i>		<i>8,285.67</i>
Municipal indebtedness,		5,426,382.46
<i>From sinking funds,</i>		<i>35,600.00</i>
<i>From revenue and other sources,</i>		<i>1,722,795.70</i>
<i>Bonds refunded, current year,</i>		<i>-</i>
<i>Temporary loans (including revenue loans),</i>		<i>4,642,406.71</i>
<i>Warrants or orders, previous years,</i>		<i>25,680.05</i>
Transfers,		195,623.42
<i>To sinking funds from revenue,</i>		<i>34,816.43</i>
<i>All other,</i>		<i>160,806.99</i>
Refunds,		48,148.43
Agency, trust, and investment,		1,967,124.97
<i>Taxes and licenses for State,</i>		<i>873,594.06</i>
<i>Taxes for county,</i>		<i>597,015.00</i>
<i>Expenditures for grade crossings,</i>		<i>-</i>
<i>Sinking and other permanent funds,</i>		<i>490,232.55</i>
<i>All other,</i>		<i>6,282.76</i>
RECAPITULATION.		
Maintenance and interest,		\$7,678,438.95
Permanent debt (except from sinking funds),		1,722,795.70
Sinking fund requirements from revenue,		34,816.43
Outlays,		1,698,368.97
Permanent debt from sinking funds,		35,500.00
Bonds refunded, current year,		-
Temporary loans,		4,668,086.76
Transfers (except to sinking funds) and refunds,		208,955.42
Agency, trust, and investment,		1,967,124.97
Total payments,		\$17,014,087.20
<i>Balance on hand, including funds,</i>		<i>1,663,186.05</i>
GRAND TOTAL,		\$18,677,273.25

¹ Includes \$15,000 paid from reimbursements from State and county for highway construction; \$9,120 paid from gift; \$8,000 paid from investment funds; and \$960 paid to the county for debt incurred for bridge purposes.

DIVISION B.

INDEBTEDNESS.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1916.*

	TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
Barnstable,	.	\$30,000.00	\$20,000.00	—	—	—	\$10,000.00	—	—
Uxbridge,	.	111,900.00	23,300.00	—	\$68,500.00	—	20,000.00	—	—
Randolph,	.	186,982.45	49,700.00	—	107,200.00	—	30,000.00	—	\$92.45
Agawam,	.	190,500.00	57,000.00	—	123,500.00	—	10,000.00	—	—
Lee,	.	89,000.00	65,000.00	—	—	—	24,000.00	—	—
Dudley,	.	89,000.00	1,000.00	—	88,000.00	—	—	—	—
Rockport,	.	101,455.01	12,000.00	—	79,000.00	—	10,000.00	—	—
Provincetown,	.	80,175.00	22,400.00	—	57,775.00	—	—	—	455.01
Ware,	.	14,100.00	4,100.00	—	—	—	10,000.00	—	—
Templeton,	.	20,050.00	5,000.00	—	15,050.00	—	—	—	—
Uxbridge,	.	47,500.00	27,500.00	—	—	—	20,000.00	—	—
Williamstown,	.	3,142.00	3,100.00	—	—	—	—	—	42.00
Falmouth,	.	238,000.00	27,000.00	—	211,000.00	—	—	—	—
Dakota,	.	20,001.69	20,001.69	—	—	—	—	—	—
Foxborough,	.	18,500.00	1,000.00	—	—	—	17,500.00	—	—
East Bridgewater,	.	209,595.00	49,300.00	—	135,895.00	—	24,400.00	—	—
Medfield,	.	5,100.00	3,500.00	—	—	\$1,600.00	—	—	—
Hardwick,	.	27,500.00	27,500.00	—	—	—	—	—	—
Barre,	.	24,500.00	2,000.00	—	7,500.00	—	25,000.00	—	—
Oxford,	.	70,985.00	30,985.00	—	—	—	40,000.00	—	—
Somerset,	.	23,100.00	13,100.00	—	—	—	10,000.00	—	—
Leicester,	.	48,875.00	47,875.00	—	—	—	1,000.00	—	—
Auburn,	.	25,235.00	17,435.00	—	—	2,800.00	5,000.00	—	—
Westport,	.	80,400.00	60,400.00	—	—	—	20,000.00	—	—
Billerica,	.	315,500.00	159,500.00	—	156,000.00	—	—	—	—
Lenox,	.	52,200.00	52,200.00	—	—	—	—	—	—
Nantucket,	.	61,233.32	61,233.32	—	—	—	—	—	—
Holbrook,	.	139,400.00	17,900.00	—	106,500.00	—	15,000.00	—	—
North Brookfield,	.	36,000.00	—	—	—	—	—	—	—
Manchester,	.	363,000.00	251,000.00	—	30,000.00	—	6,000.00	—	—
Medway,	.	148,258.69	30,258.69	—	112,000.00	—	15,000.00	—	—
Westford,	.	8,000.00	8,000.00	—	103,000.00	—	—	—	—
Pepperell,	.	132,500.00	—	—	112,500.00	—	20,000.00	—	—
Sutton,	.	6,700.00	6,700.00	—	—	—	—	—	—
Shasnet,	.	28,000.00	28,000.00	—	—	—	—	—	—
Shrewsbury,	.	128,800.00	32,500.00	—	83,300.00	—	13,000.00	—	—

Holliston,	34,000.00	4,000.00	-	-	-	30,000.00	-
Ayer,	83,500.00	13,500.00	-	-	-	5,000.00	-
Seekonk,	14,000.00	2,000.00	-	-	-	12,000.00	-
West Bridgewater,	119,425.00	5,825.00	-	-	-	8,000.00	-
Deerfield,	49,500.00	34,500.00	-	-	-	15,000.00	-
Bourne,	93,850.00	78,850.00	-	-	-	15,000.00	-
Hadley,	36,000.00	26,000.00	-	-	-	10,000.00	-
Hanover,	48,000.00	33,000.00	-	-	-	15,000.00	-
Hopedale,	-	-	-	-	-	-	-
Situate,	125,600.00	82,600.00	-	-	-	43,000.00	-
Hatfield,	104,000.00	38,000.00	-	-	-	16,000.00	-
Norton,	30,700.00	20,700.00	-	-	-	10,000.00	-
Lancaster,	13,000.00	13,000.00	-	-	-	2,500.00	-
Kingston,	7,000.00	1,500.00	-	-	-	-	-
Swansea,	4,500.00	4,500.00	-	-	-	-	-
Wilbraham,	-	-	-	-	-	-	-
Holden,	58,550.00	4,750.00	-	-	-	53,800.00	-
Dighton,	6,000.00	6,000.00	-	-	-	-	-
Dorchester,	61,800.00	34,900.00	-	-	-	800.00	-
Sharon,	79,100.00	10,100.00	-	-	-	49,000.00	-
Wrentham,	50,700.00	-	-	-	-	50,700.00	-
Acushnet,	28,400.00	13,400.00	-	-	-	15,000.00	-
Groveland,	88,100.00	11,600.00	-	-	-	58,500.00	-
Weston,	88,000.00	88,000.00	-	-	-	-	-
Groton,	54,900.00	32,900.00	-	-	-	4,500.00	-
Wilmington,	53,500.00	31,500.00	-	-	-	-	-
Hull,	350,152.00	240,050.00	-	-	-	35,602.00	-
Shirley,	3,000.00	3,000.00	-	-	-	-	-
Rehoboth,	-	-	-	-	-	-	-
Charlton,	12,000.00	-	-	-	-	-	-
Douglas,	36,000.00	-	-	-	-	36,000.00	-
Harwich,	19,020.00	6,320.00	-	-	-	-	-
Avon,	32,600.00	8,600.00	-	-	-	15,000.00	-
Acton,	5,000.00	-	-	-	-	-	-
Williamsburg,	69,200.00	6,200.00	-	-	-	50,000.00	-
Merrimac,	79,350.00	12,400.00	-	-	-	66,950.00	-
Belchertown,	6,000.00	-	-	-	-	-	-
Ashburnham,	28,970.00	2,000.00	-	-	-	21,670.00	-
Brookfield,	39,500.00	19,500.00	-	-	-	15,000.00	-
Georgetown,	16,000.00	-	-	-	-	16,000.00	-

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1916 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
Upton,	\$1,000.00	\$1,000.00	—	—	—	\$35,000.00	—	—
Wayland,	109,000.00	74,000.00	—	—	—	—	—	—
Ashland,	48,000.00	2,000.00	—	\$46,000.00	—	—	—	—
Bellingham,	12,000.00	6,000.00	—	—	—	6,000.00	—	—
East Longmeadow,	73,000.00	26,000.00	—	39,000.00	—	8,000.00	—	—
Duxbury,	36,333.32	23,333.32	—	—	—	13,000.00	—	—
Stockbridge,	50,000.00	50,000.00	—	—	—	—	—	—
Southborough,	19,500.00	19,500.00	—	—	—	—	—	—
Rutland,	38,000.00	11,300.00	—	12,700.00	—	14,000.00	—	—
Hamilton,	15,900.00	5,900.00	—	—	—	10,000.00	—	—
Sheffield,	8.72	—	—	—	—	—	—	—
Colrain,	4,464.76	4,400.00	—	—	—	—	—	—
Dennis,	8,053.22	3,053.22	—	—	—	5,000.00	—	—
Townsend,	14,400.00	7,000.00	—	—	—	5,900.00	\$1,500.00	—
Raynham,	—	—	—	—	—	5,000.00	—	—
Northborough,	5,000.00	—	—	—	—	—	—	—
Hanson,	15,000.00	—	—	—	—	15,000.00	—	—
Longmeadow,	92,650.00	55,550.00	—	36,500.00	—	—	—	—
Northfield,	42,000.00	34,000.00	—	—	—	8,000.00	—	—
Marshfield,	10,000.00	10,000.00	—	—	—	—	—	—
Salisbury,	57,000.00	42,000.00	—	—	—	15,000.00	—	—
Carver,	19,450.00	9,450.00	—	—	—	10,000.00	—	—
Sherborn,	30,500.00	11,500.00	—	—	—	19,000.00	—	—
Essex,	8,423.00	3,420.00	—	—	\$2,000.00	3,000.00	—	—
Chatham,	—	—	—	—	—	—	—	—
Freetown,	4,800.00	4,800.00	—	—	—	—	—	—
Sturbridge,	12,000.00	—	—	15,050.00	—	12,000.00	—	—
Lunenburg,	28,050.00	—	—	—	—	13,000.00	—	—
Westminster,	12,000.00	12,000.00	—	—	—	—	—	—
Newbury,	17,000.00	17,000.00	—	—	—	—	—	—
Buckland,	23,600.00	13,600.00	—	—	—	10,000.00	—	—
Norwell,	—	—	—	—	—	—	—	—
Cheshire,	5,740.00	5,740.00	—	—	—	—	—	—
West Newbury,	23,553.75	14,000.00	—	—	—	8,500.00	1,000.00	59.75
Sandwich,	37,500.00	13,500.00	—	—	—	24,000.00	—	—
Lakeville,	9,000.00	9,000.00	—	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1916 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
Lanesborough,	\$20,320.00	\$12,320.00	-	-	-	\$8,000.00	-	-
Hubardston,	24,500.00	6,000.00	-	-	-	18,500.00	-	-
Wendell,	-	-	-	-	-	-	-	-
New Marlborough,	7,500.00	2,500.00	-	-	-	5,000.00	-	-
Dover,	-	-	-	-	-	-	-	-
Ashfield,	6,200.00	2,200.00	-	-	-	4,000.00	-	-
Berkley,	1,000.00	-	-	-	-	1,000.00	-	-
Charlmont,	-	-	-	-	-	-	-	-
Becket,	-	-	-	-	-	-	-	-
Tyngsborough,	21,650.00	14,650.00	-	-	-	7,000.00	-	-
Gill,	5,500.00	1,000.00	-	-	-	4,500.00	-	-
Southampton,	11,345.46	7,220.00	-	-	-	2,000.00	1 \$2,000.00	\$125.46
Wellfleet,	-	-	-	-	-	-	-	-
Brimfield,	14,525.00	12,025.00	-	-	-	2,500.00	-	-
Mendon,	-	-	-	-	-	-	-	-
Ashby,	7,550.00	5,050.00	-	-	-	2,500.00	-	-
Berlin,	-	-	-	-	-	-	-	-
Royalston,	4,500.00	-	-	-	-	4,500.00	-	-
Granby,	977.67	-	-	-	-	-	-	977.67
Enfield,	-	-	-	-	-	-	-	-
Princeton,	12,000.00	-	-	\$12,000.00	-	-	-	-
Barnardston,	3,717.33	1,500.00	-	-	-	1,500.00	-	-
Granville,	5,000.00	2,000.00	-	-	-	3,000.00	-	-
Boylston,	7,500.00	-	\$500.00	6,000.00	-	1,000.00	-	-
Brewster,	12,000.00	7,000.00	-	-	-	5,000.00	-	-
Leverett,	-	-	-	-	-	-	-	-
Bolton,	7,200.00	3,200.00	-	-	-	4,000.00	-	-
Burlington,	24,000.00	14,000.00	-	-	-	10,000.00	-	-
Petersham,	-	-	-	-	-	-	-	-
Boxford,	-	-	-	-	-	-	-	-
Dana,	7,900.00	3,900.00	-	-	-	4,000.00	-	-
Hampden,	6,200.00	-	-	-	-	6,200.00	-	-
Turo,	6,200.00	6,200.00	-	-	-	-	-	-
Cunnington,	4,115.00	115.00	-	-	-	4,000.00	-	-
Halifax,	13,300.00	3,300.00	-	-	-	10,000.00	-	-
New Salem,	150.00	150.00	-	-	-	-	-	-

Blandford,	7,810.00	7,810.00	-	-	-	6,000.00	-	-	-
Worthington,	6,000.00	6,000.00	-	-	-	-	-	-	-
Egremont,	2,700.00	2,700.00	-	-	-	1,200.00	-	-	-
Plympton,	6,275.20	6,275.20	-	-	-	3,000.00	-	-	275.20
Richmond,	4,420.00	4,420.00	-	-	-	2,420.00	-	-	-
Sandisfield,	900.00	900.00	-	-	-	900.00	-	-	-
Chesterfield,	2,160.00	2,160.00	-	-	-	2,160.00	-	-	-
Eastham,	1,500.00	1,500.00	-	-	-	-	-	-	-
Oakham,	5,000.00	5,000.00	-	-	-	2,000.00	-	-	-
Savoy,	900.00	900.00	-	-	-	400.00	-	-	-
Hancock,	5,300.00	5,300.00	-	-	-	3,800.00	-	-	-
Felham,	7,000.00	7,000.00	-	-	-	4,000.00	-	-	-
Carlisle,	5,500.00	5,500.00	-	-	-	-	-	-	-
Warwick,	3,275.00	3,275.00	-	-	-	-	-	-	-
Faxton,	3,993.99	3,993.99	-	-	-	800.00	-	-	-
New Braintree,	1,900.00	1,900.00	-	-	-	-	-	-	-
Otis,	3,000.00	3,000.00	-	-	-	-	-	-	-
West Tisbury,	400.00	400.00	-	-	-	400.00	-	-	-
Westhampton,	1,000.00	1,000.00	-	-	-	-	-	-	-
Florida,	3,500.00	3,500.00	-	-	-	-	-	-	-
Hawley,	2,400.00	2,400.00	-	-	-	400.00	-	-	-
Greenwich,	1,586.27	1,586.27	-	-	-	-	-	-	-
Rose,	5,000.00	5,000.00	-	-	-	-	-	-	-
Phillipston,	21.65	21.65	-	-	-	-	-	-	-
Wendell,	2,631.97	2,631.97	-	-	-	-	-	-	-
Heath,	2,141.46	2,141.46	-	-	-	-	-	-	-
Plainfield,	400.00	400.00	-	-	-	-	-	-	-
Windsor,	4,403.62	4,403.62	-	-	-	-	-	-	-
Dunstable,	3,138.97	3,138.97	-	-	-	613.62	-	-	-
Monterey,	-	-	-	-	-	-	-	-	-
Leyden,	2,700.00	2,700.00	-	-	-	-	-	-	-
Wales,	5,350.00	5,350.00	-	-	-	-	-	-	-
Tyringham,	2,500.00	2,500.00	-	-	-	150.00	-	-	-
Boxborough,	1,000.00	1,000.00	-	-	-	-	-	-	-
Middlefield,	2,424.59	2,424.59	-	-	-	-	-	-	-
Prescott,	1,200.00	1,200.00	-	-	-	-	-	-	-
Monroe,	1,200.00	1,200.00	-	-	-	-	-	-	-
Shutesbury,	500.00	500.00	-	-	-	-	-	-	-
Goshen,	-	-	-	-	-	-	-	-	-
Chilmark,	-	-	-	-	-	-	-	-	-

• 1 In anticipation of State highway reimbursement.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1916 — Concluded.*

	TOWNS. (Population under 5,000)	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
Washington,	.	—	—	—	—	—	—	—	—
Alford,	.	\$978.54	—	\$350.00	—	—	—	—	\$628.54
Mashpee,	.	9,400.00	\$3,400.00	—	—	—	\$6,000.00	—	—
Montgomery,	.	1,910.00	910.00	—	—	—	1,000.00	—	—
Tolland,	.	1,831.79	—	—	—	—	—	—	1,831.79
Peru,	.	2,400.00	400.00	—	—	—	2,000.00	—	—
Gay Head,	.	—	—	—	—	—	—	—	—
Holland,	.	800.00	800.00	—	—	—	—	—	—
Gosnold,	.	2,400.00	1,500.00	—	\$990.00	—	—	—	—
Mount Washington,	.	866.72	700.00	—	—	—	—	—	866.72
New Ashford,	.	700.00	—	—	—	—	—	—	—
239 Towns,	.	\$7,755,173.71	\$3,231,121.84	\$3,188.62	\$3,121,712.00	\$7,540.00	\$1,369,688.00	\$4,500.00	\$17,423.25

TABLE III. — *Relation of Indebtedness to Valuation — 1916.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1916, together with the supplemental assessment of December, 1916, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as those found in the towns of Townsend, West Newbury, and Southampton, (see foot-notes on pages 273 and 275), and warrants or orders, is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 50 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1916	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Medway,	2,846	7.1	\$1,867,513	\$133,258.69	—	\$133,258.69
2 East Bridgewater,	3,689	6.3	2,924,539	185,195.00	—	185,195.00
3 Littleton,	1,228	5.9	1,323,241	78,000.00	—	78,000.00
4 West Bridgewater,	2,741	5.5	2,009,385	111,425.00	—	111,425.00
5 Agawam,	4,555	5.2	3,457,385	180,500.00	—	180,500.00
6 Groveland,	2,377	4.9	1,417,332	70,100.00	—	70,100.00
7 Pepperell,	2,839	4.6	2,446,924	112,500.00	—	112,500.00
8 Merrimac,	2,101	4.6	1,735,308	79,350.00	—	79,350.00
9 East Longmeadow,	1,939	4.3	1,503,345	65,000.00	—	65,000.00
10 West Brookfield,	1,288	4.2	1,054,007	44,469.50	—	44,469.50
11 Russell,	1,104	4.1	1,824,111	74,300.00	—	74,300.00
12 Billerica,	3,246	3.9	5,780,149	315,500.00	\$90,798.01	224,701.99
13 Holbrook,	2,948	3.8	1,870,490	124,400.00	54,018.14	70,381.86
14 Millis,	1,442	3.6	1,556,872	80,230.00	24,019.32	56,210.68
15 Tisbury,	1,324	3.6	2,425,691	87,000.00	—	87,000.00
16 Dudley,	4,373	3.5	2,522,154	89,000.00	—	89,000.00
17 Shrewsbury,	2,794	3.5	3,346,236	115,800.00	—	115,800.00
18 Williamsburg,	2,118	3.3	1,220,440	56,200.00	16,238.83	39,961.17
19 Bedford,	1,365	3.2	2,140,083	69,300.00	—	69,300.00
20 North Reading,	1,292	3.1	1,038,992	32,650.00	—	32,650.00
21 Plainville,	1,408	3.1	1,071,882	33,400.00	—	33,400.00
22 Wrentham,	2,414	3.1	1,651,333	50,700.00	—	50,700.00
23 Mattapoisett,	1,352	3.1	2,703,698	82,500.00	—	82,500.00
24 Ashland,	2,005	3.0	1,599,544	48,000.00	—	48,000.00
25 Hatfield,	2,630	3.0	2,111,754	88,000.00	24,926.82	63,073.18
26 Holden,	2,514	2.9	2,013,172	58,550.00	—	58,550.00
27 Provincetown,	4,295	2.9	2,779,933	80,175.00	—	80,175.00
28 Randolph,	4,734	2.8	2,940,000	156,900.00	74,286.28	82,613.72
29 Rutland,	1,895	2.6	929,797	24,000.00	—	24,000.00
30 Salisbury,	1,717	2.3	1,792,495	42,000.00	—	42,000.00
31 Westport,	3,262	2.3	2,659,300	60,400.00	—	60,400.00
32 Ayer,	2,779	2.3	2,495,427	78,500.00	22,226.23	56,273.77
33 Northfield,	1,782	2.2	1,515,037	34,000.00	—	34,000.00
34 Lee,	4,481	2.2	2,926,362	65,000.00	—	65,000.00
35 Brookfield,	2,059	2.2	1,562,210	34,500.00	—	34,500.00
36 Acushnet,	2,387	2.2	1,291,055	28,400.00	—	28,400.00
37 Rockport,	4,351	2.2	4,180,350	91,000.00	—	91,000.00
38 Hull,	2,290	2.1	9,705,445	275,652.00	69,156.54	206,495.46
39 Avon,	2,164	2.0	1,168,630	23,600.00	—	23,600.00
40 Uxbridge,	4,921	2.0	4,629,095	91,900.00	—	91,900.00
41 Clarksburg,	1,114	1.9	343,901	6,700.00	—	6,700.00
42 Douglas,	2,179	1.9	1,911,421	36,000.00	—	36,000.00
43 Ashburnham,	2,059	1.9	1,259,368	23,670.00	—	23,670.00
44 Leicester,	3,322	1.9	2,548,282	47,875.00	—	47,875.00
45 Whately,	1,118	1.8	753,202	13,500.00	—	13,500.00
46 Marion,	1,487	1.8	6,069,920	108,500.00	—	108,500.00
47 Longmeadow,	1,782	1.8	4,097,576	92,050.00	19,941.09	72,108.91
48 Tyngsborough,	967	1.8	836,025	14,650.00	—	14,650.00
49 Chester,	1,344	1.7	861,055	15,000.00	—	15,000.00
50 Lincoln,	1,310	1.7	4,235,048	103,000.00	29,640.89	73,359.11
51 Manchester,	2,945	1.7	21,685,248	363,000.00	—	363,000.00
52 Middleton,	1,308	1.7	959,730	16,000.00	—	16,000.00
53 Lanesborough,	1,089	1.5	817,125	12,320.00	—	12,320.00
54 Sharon,	2,468	1.5	3,945,227	59,100.00	—	59,100.00
55 North Brookfield,	2,947	1.5	2,007,230	30,000.00	—	30,000.00
56 Oxford,	3,476	1.5	2,135,171	30,985.00	—	30,985.00
57 Wilmington,	2,330	1.4	2,189,686	31,500.00	—	31,500.00
58 Wellfleet,	936	1.4	851,285	12,025.00	—	12,025.00
59 Burlington,	751	1.4	1,014,788	14,000.00	—	14,000.00
60 Scituate,	2,661	1.4	6,057,075	82,600.00	—	82,600.00
61 Hanover,	2,666	1.4	2,383,185	33,000.00	—	33,000.00
62 Sunderland,	1,278	1.3	735,401	9,550.00	—	9,550.00
63 Deerfield,	2,739	1.3	2,753,202	34,500.00	—	34,500.00
64 Hopkinton,	2,475	1.2	1,989,647	31,800.00	7,122.73	24,677.27
65 West Newbury,	1,529	1.2	1,136,780	14,000.00	—	14,000.00
66 Southampton,	950	1.2	586,671	7,220.00	—	7,220.00
67 Norton,	2,587	1.2	1,703,175	20,700.00	—	20,700.00
68 Sudbury,	1,206	1.2	1,680,920	20,000.00	—	20,000.00
69 Westminster,	1,594	1.2	1,013,100	12,000.00	—	12,000.00
70 Leyden,	344	1.2	240,912	2,830.00	—	2,830.00

TABLE III. — *Relation of Indebtedness to Valuation — 1916 — Continued.*

TOWNS. (Population under 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1916	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
71 Georgetown,	2,058	1.2	\$1,375,385	\$16,000.00	-	\$16,000.00
72 Blandford,	623	1.1	694,078	7,810.00	-	7,810.00
73 Truro,	663	1.1	551,045	6,200.00	-	6,200.00
74 Hadley,	2,666	1.1	2,329,949	26,000.00	-	26,000.00
75 Boylston,	783	1.1	585,715	6,500.00	-	6,500.00
76 Auburn,	3,281	1.1	1,837,560	20,235.00	-	20,235.00
77 Falmouth,	3,917	1.1	20,614,439	238,000.00	\$11,191.47	226,808.53
78 Stockbridge,	1,901	1.1	4,570,045	50,000.00	-	50,000.00
79 Nantucket,	3,166	1.1	5,602,975	61,233.32	-	61,233.32
80 Erving,	1,168	1.1	1,098,094	16,000.00	4,266.99	11,733.01
81 Wayland,	2,033	1.1	3,396,922	74,000.00	38,286.40	35,713.60
82 Dracut,	4,022	1.0	2,652,248	27,500.00	-	27,500.00
83 Savoy,	524	1.0	196,460	2,000.00	-	2,000.00
84 Bourne,	2,672	1.0	7,781,100	78,850.00	-	78,850.00
85 Norwell,	1,563	1.0	1,352,311	13,600.00	-	13,600.00
86 Sterling,	1,403	1.0	1,398,430	13,950.00	-	13,950.00
87 Templeton,	4,081	1.0	2,047,645	20,050.00	-	20,050.00
88 Monterey,	358	1.0	414,901	4,013.62	-	4,013.62
89 New Ashford,	92	0.9	76,350	700.00	-	700.00
90 Lunenburg,	1,610	0.9	1,695,474	15,050.00	-	15,050.00
91 Sandwich,	1,500	0.9	1,555,000	13,500.00	-	13,500.00
92 Stow,	1,127	0.9	1,160,725	10,000.00	-	10,000.00
93 Hardwick,	3,596	0.8	3,240,211	27,500.00	-	27,500.00
94 Dana,	712	0.8	464,774	3,900.00	-	3,900.00
95 Mashpee,	263	0.8	410,490	3,400.00	-	3,400.00
96 Nahant,	1,387	0.8	8,890,028	73,600.00	-	73,600.00
97 Paxton,	471	0.8	432,184	3,500.00	-	3,500.00
98 West Boylston,	1,318	0.8	1,123,623	9,000.00	-	9,000.00
99 Southborough,	1,898	0.8	2,464,097	19,500.00	-	19,500.00
100 Hubbardston,	1,084	0.7	805,679	6,000.00	-	6,000.00
101 Pelham,	499	0.7	510,833	3,800.00	-	3,800.00
102 Groton,	2,333	0.7	5,094,784	37,400.00	-	37,400.00
103 Somersett,	3,377	0.7	1,883,824	13,100.00	-	13,100.00
104 Weston,	2,342	0.7	12,755,040	88,000.00	-	88,000.00
105 Lakeville,	1,491	0.7	1,329,415	9,000.00	-	9,000.00
106 Mendon,	933	0.7	746,920	5,050.00	-	5,050.00
107 Brewster,	783	0.7	1,049,477	7,000.00	-	7,000.00
108 Duxbury,	1,921	0.7	3,565,171	23,333.32	-	23,333.32
109 Cheshire,	1,535	0.6	883,708	5,740.00	-	5,740.00
110 Rowley,	1,481	0.6	2,311,069	14,800.00	-	14,800.00
111 Holland,	159	0.6	125,184	800.00	-	800.00
112 Lynnfield,	1,112	0.6	1,442,108	9,000.00	-	9,000.00
113 Lenox,	3,242	0.6	8,447,289	52,200.00	-	52,200.00
114 Edgartown,	1,276	0.6	1,525,883	9,354.10	-	9,354.10
115 Carlisle,	490	0.6	606,642	4,000.00	348.02	3,651.98
116 Rowe,	424	0.6	262,525	1,500.00	-	1,500.00
117 Montgomery,	230	0.6	161,582	910.00	-	910.00
118 Plainfield,	375	0.6	197,644	1,100.00	-	1,100.00
119 Sandisfield,	564	0.5	445,652	2,420.00	-	2,420.00
120 Bellingham,	1,953	0.5	1,109,160	6,000.00	-	6,000.00
121 Princeton,	800	0.5	2,257,085	12,000.00	-	12,000.00
122 Huntington,	1,427	0.5	787,030	4,000.00	-	4,000.00
123 Buckland,	1,569	0.5	2,089,582	17,000.00	6,784.27	10,215.73
124 Oak Bluffs,	1,245	0.5	2,052,775	9,935.00	-	9,935.00
125 Goshen,	289	0.5	250,565	1,200.00	-	1,200.00
126 Townsend,	1,812	0.5	1,464,972	7,000.00	-	7,000.00
127 Richmond,	564	0.5	628,305	3,000.00	-	3,000.00
128 Colrain,	1,829	0.5	941,384	4,400.00	-	4,400.00
129 Eastham,	545	0.5	468,853	2,160.00	-	2,160.00
130 Sherborn,	1,696	0.5	2,522,610	11,500.00	-	11,500.00
131 Halifax,	638	0.4	742,498	3,300.00	-	3,300.00
132 Carver,	1,701	0.4	2,143,133	9,450.00	-	9,450.00
133 Sutton,	2,829	0.4	1,546,898	6,700.00	-	6,700.00
134 Conway,	1,220	0.4	849,400	3,600.00	-	3,600.00
135 Freetown,	1,663	0.4	1,139,774	4,800.00	-	4,800.00
136 Hawley,	427	0.4	241,004	1,000.00	-	1,000.00
137 Essex,	1,677	0.4	1,346,291	5,420.00	-	5,420.00
138 Shelburne,	1,484	0.4	1,980,782	23,000.00	15,179.94	7,820.06
139 Granville,	784	0.4	546,425	2,000.00	-	2,000.00
140 Marshfield,	1,725	0.4	2,806,961	10,000.00	-	10,000.00
141 Tyngsboro,	327	0.3	354,378	1,200.00	-	1,200.00
142 Harwich,	2,179	0.3	1,871,912	6,320.00	-	6,320.00
143 Barre,	3,476	0.3	2,843,400	9,500.00	-	9,500.00
144 Pembroke,	1,337	0.3	1,320,635	4,410.00	-	4,410.00
145 Westford,	2,843	0.3	2,478,012	8,000.00	-	8,000.00
146 Dighton,	2,499	0.3	1,886,571	6,000.00	-	6,000.00
147 Norfolk,	1,268	0.3	1,195,994	3,650.00	-	3,650.00
148 New Braintree,	453	0.3	431,930	1,275.00	-	1,275.00
149 Bolton,	768	0.3	1,095,045	3,200.00	-	3,200.00
150 Cohasset,	2,800	0.3	9,880,199	28,000.00	-	28,000.00
151 Gosnold,	155	0.3	888,615	2,490.00	-	2,490.00
152 Dalton,	3,858	0.3	7,242,333	20,001.69	-	20,001.69

TABLE III. — *Relation of Indebtedness to Valuation — 1916 — Concluded.*

TOWNS. (Population under 5,000)	Popu- lation of 1915	Percent- age of Net Debt of Valua- tion	Valuation of 1916	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
153 New Marlborough, . . .	1,030	0.3	\$908,675	\$2,500.00	—	\$2,500.00
154 Harvard, . . .	1,104	0.3	2,220,042	6,000.00	—	6,000.00
155 Westwood, . . .	1,448	0.3	5,925,584	16,000.00	—	16,000.00
156 Kingston, . . .	2,580	0.3	1,743,990	4,500.00	—	4,500.00
157 Plympton, . . .	599	0.3	471,435	1,200.00	—	1,200.00
158 Bernardston, . . .	790	0.2	610,075	1,500.00	—	1,500.00
159 Chesterfield, . . .	559	0.2	370,781	900.00	—	900.00
160 Ashfield, . . .	994	0.2	963,088	2,200.00	—	2,200.00
161 Shirley, . . .	2,251	0.2	1,360,612	3,000.00	—	3,000.00
162 Barnstable, . . .	4,995	0.2	9,304,283	20,000.00	—	20,000.00
163 Medfield, . . .	3,648	0.2	2,518,418	5,100.00	—	5,100.00
164 Dennis, . . .	1,822	0.2	1,550,035	3,056.22	—	3,056.22
165 Peru, . . .	195	0.2	203,312	400.00	—	400.00
166 Lancaster, . . .	2,585	0.2	7,062,508	13,000.00	—	13,000.00
167 Yarmouth, . . .	1,415	0.2	2,563,584	4,500.00	—	4,500.00
168 Alford, . . .	271	0.2	204,114	350.00	—	350.00
169 Gill, . . .	951	0.2	628,972	1,000.00	—	1,000.00
170 Warren, . . .	4,268	0.2	2,722,217	4,100.00	—	4,100.00
171 Westhampton, . . .	430	0.1	272,750	400.00	—	400.00
172 Greenwich, . . .	426	0.1	279,787	400.00	—	400.00
173 Florida, . . .	427	0.1	772,267	1,000.00	—	1,000.00
174 Holliston, . . .	2,788	0.1	3,223,906	4,000.00	—	4,000.00
175 Hinsdale, . . .	1,257	0.1	811,601	1,000.00	—	1,000.00
176 Chilmark, . . .	288	0.1	421,062	500.00	—	500.00
177 Otis, . . .	442	0.1	341,042	400.00	—	400.00
178 Southwick, . . .	1,365	0.1	980,090	1,000.00	—	1,000.00
179 Swansea, . . .	2,558	0.1	2,025,022	4,500.00	\$2,522.22	1,977.78
180 Seekonk, . . .	2,767	0.1	2,099,529	2,000.00	—	2,000.00
181 Hamilton, . . .	1,879	0.1	7,370,349	5,900.00	—	5,900.00
182 Upton, . . .	2,036	0.1	1,310,774	1,000.00	—	1,000.00
183 Williamstown, . . .	3,981	0.1	5,513,511	3,100.00	—	3,100.00
184 Dunstable, . . .	362	0.1	712,474	400.00	—	400.00
185 Boxborough, . . .	326	1—	306,842	150.00	—	150.00
186 Hancock, . . .	514	1—	444,731	200.00	—	200.00
187 New Salem, . . .	625	1—	418,890	150.00	—	150.00
188 Foxborough, . . .	3,755	1—	2,835,660	1,000.00	—	1,000.00
189 Cummington, . . .	660	1—	459,960	115.00	—	115.00
Totals, . . .	342,748	—	\$429,496,242	\$6,363,562.46	\$510,954.19	\$5,852,608.27

¹ Less than one-tenth of one per cent.

[illegible]

¹ Includes \$1,600 cemetery loans.

² Includes \$350 cemetery loans.

TABLE IV. — Debt Transactions for 1916 Classified by Character of Obligation — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Avon,	—	—	\$26,000.00	—	—	\$4,700.00	\$3,500.00	\$27,000.00	—	—	—
Avon,	—	—	28,000.00	—	—	—	—	28,000.00	—	—	—
Windsor,	—	—	25,000.00	—	—	950.00	—	25,000.00	—	—	—
Merrimac,	\$6,000.00	—	10,000.00	—	—	2,000.00	5,450.00	10,000.00	—	—	—
Belchertown,	—	—	22,000.00	—	—	—	—	31,000.00	—	—	—
Ashburnham,	—	—	25,000.00	—	—	2,000.00	2,250.00	25,000.00	—	—	—
Brookfield,	1,500.00	\$1,200.00	20,000.00	—	—	1,500.00	1,000.00	21,000.00	—	—	\$229.87
Georgetown,	—	—	—	—	—	—	1,000.00	—	—	—	25.83
Upton,	—	—	12,000.00	—	—	2,200.00	—	12,000.00	—	—	—
Wayland,	10,000.00	—	55,000.00	—	—	8,500.00	—	45,000.00	—	—	—
Ashland,	—	—	10,000.00	—	—	500.00	—	20,000.00	—	—	—
Bellingham,	1,000.00	—	17,000.00	—	—	1,500.00	—	17,000.00	—	—	168.09
East Longmeadow,	19,000.00	—	28,000.00	—	—	3,000.00	1,500.00	28,700.00	—	—	—
Duxbury,	—	—	48,000.00	—	—	9,333.34	—	50,000.00	—	—	—
Stockbridge,	—	—	20,000.00	—	—	5,000.00	—	20,000.00	—	—	—
Southborough,	—	—	33,000.00	—	—	4,000.00	—	33,000.00	—	—	—
Rutland,	—	—	20,000.00	—	—	4,400.00	2,100.00	15,000.00	—	—	—
Hamilton,	—	—	40,000.00	—	—	1,950.00	—	55,000.00	—	—	—
Sheffield,	—	—	4,000.00	—	—	—	—	4,000.00	—	—	2.00
Colrain,	—	—	18,000.00	—	—	2,300.00	—	18,000.00	—	—	25.00
Dennis,	—	—	16,000.00	—	—	1,800.00	—	20,500.00	—	—	—
Townsend,	6,000.00	—	28,400.00	—	—	500.00	—	27,500.00	—	—	—
Raynham,	—	—	8,000.00	—	—	—	—	8,000.00	—	—	—
Northborough,	—	—	27,300.00	\$1,500.00	—	—	—	22,300.00	—	—	—
Hanson,	—	—	15,000.00	—	—	—	—	15,000.00	—	—	339.35
Longmeadow,	16,500.00	—	10,000.00	—	—	7,600.00	500.00	20,000.00	—	—	—
Northfield,	—	—	16,000.00	—	—	2,000.00	—	25,000.00	—	—	—
Marshfield,	—	—	15,000.00	—	—	2,000.00	—	20,000.00	—	—	—
Salisbury,	35,000.00	—	23,000.00	—	—	3,000.00	—	23,000.00	—	—	—
Carver,	—	—	25,000.00	—	—	1,350.00	—	30,000.00	—	—	—
Sherborn,	—	—	24,000.00	—	—	1,000.00	—	24,000.00	—	—	—
Essex,	—	—	21,000.00	—	—	10,760.00	—	24,000.00	—	—	—

[illegible]

¹ Includes \$500 cemetery loans.

² Includes \$180 cemetery loans.

TABLE IV. — *Debt Transactions for 1916 Classified by Character of Obligation* — Concluded.

TOWNS, (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds used	Warrants or Orders
Wendell,	-	-	-	-	\$21.65	-	-	-	-	-	\$27.85
Heath,	-	-	\$2,000.00	-	1,631.97	\$200.00	-	\$2,000.00	-	-	348.11
Plainfield,	-	-	800.00	-	241.46	-	-	800.00	-	-	-
Windsor,	-	-	2,000.00	-	-	-	-	2,000.00	-	-	-
Dunstable,	-	-	2,000.00	-	-	400.00	-	2,500.00	-	-	-
Monterey,	1 \$29.22	-	1,500.00	-	380.00	200.00	-	1,500.00	-	-	-
Leyden,	-	-	4,000.00	-	308.97	670.00	-	4,000.00	-	-	-
Wales,	-	-	-	-	-	-	-	-	-	-	1,425.05
Tyringham,	-	-	3,000.00	-	-	300.00	-	2,500.00	-	-	-
Boxborough,	-	-	5,200.00	-	-	-	-	4,200.00	-	-	-
Middlefield,	-	-	2,500.00	-	-	-	-	2,500.00	-	-	-
Prescott,	-	-	2,000.00	-	-	-	-	2,500.00	-	-	-
Monroe,	-	-	2,500.00	-	924.59	250.00	-	1,500.00	-	-	-
Shutesbury,	-	-	1,000.00	-	-	300.00	-	2,000.00	-	-	-
Goshen,	-	-	1,000.00	-	-	500.00	-	1,500.00	-	-	-
Chilmark,	-	-	-	-	-	-	-	-	-	-	-
Washington,	-	-	1,500.00	-	-	-	-	1,500.00	-	-	-
Alford,	-	-	500.00	-	628.54	-	-	500.00	-	-	58.20
Mashpee,	-	-	6,000.00	-	-	900.00	-	5,000.00	-	-	338.87
Montgomery,	-	-	1,000.00	-	-	130.00	-	1,000.00	-	-	-
Tolland,	-	-	-	-	1,881.70	-	-	-	-	-	3,135.90
Peru,	-	-	2,000.00	-	-	-	-	1,500.00	-	-	-
Gay Head,	-	-	-	-	-	200.00	-	-	-	-	-
Holland,	-	-	-	-	-	500.00	-	-	-	-	-
Gosnold,	-	-	-	-	866.72	100.00	-	-	-	-	-
Mount Washington,	-	-	300.00	-	-	-	\$247.50	-	-	-	649.40
New Ashford,	-	-	-	-	-	-	-	-	-	-	176.05
239 Towns,	2 \$665,129.22	\$38,300.00	\$4,646,588.00	\$12,400.00	\$17,343.34	3 \$573,458.57	\$177,070.67	\$4,622,075.00	\$20,331.71	\$458.40	\$25,680.05

¹ Trust funds used.² Includes \$1,600 cemetery loans and \$29.22 trust funds used.³ Includes \$1,330 cemetery loans.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1916.*

TOWNS. (Population under 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Somerset,	\$1,300.00	\$1,300.00	—	—	—	—
Cohasset,	18.78	—	\$18.78	—	\$18.78	—
Bourne,	106.06	106.06	—	—	—	—
Swansea,	600.00	600.00	—	—	—	—
Weston,	946.42	—	946.42	—	946.42	—
Hull,	433.05	—	433.05	—	433.05	—
Belchertown,	500.00	500.00	—	—	—	—
Westwood,	330.67	567.75	262.92	—	262.92	—
Nahant,	1,242.28	—	1,242.28	—	530.56	\$711.72
Dover,	370.80	—	370.80	—	370.80	—
Totals,	\$6,348.06	\$3,073.81	\$3,274.25	—	\$2,562.53	\$711.72

The following towns under 5,000 population made no sinking and loan fund payments in 1916 to the State on account of grade crossings. These towns are not in the metropolitan sewer, park, or water systems.

Acton	Enfield	Mattapoisett	Savoy
Acushnet	Erving	Medfield	Scituate
Agawam	Essex	Medway	Seekonk
Alford	Falmouth	Mendon	Sharon
Ashburnham	Florida	Merrimac	Sheffield
Ashby	Foxborough	Middlefield	Shelburne
Ashfield	Freetown	Middleton	Sherborn
Ashland	Gay Head	Millis	Shirley
Auburn	Georgetown	Monroe	Shrewsbury
Avon	Gill	Monterey	Shutesbury
Ayer	Goshen	Montgomery	Southampton
Barnstable	Gosnold	Mount Washington	Southborough
Barre	Granby	Nantucket	Southwick
Becket	Granville	New Ashford	Sterling
Bedford	Greenwich	New Braintree	Stockbridge
Bellingham	Groton	Newbury	Stow
Berkley	Groveland	New Marlborough	Sturbridge
Berlin	Hadley	New Salem	Sudbury
Bernardston	Halifax	Norfolk	Sunderland
BillERICA	Hamilton	Northborough	Sutton
Blandford	Hampden	North Brookfield	Templeton
Bolton	Hancock	Northfield	Tisbury
Boxborough	Hanover	North Reading	Tolland
Boxford	Hanson	Norton	Topsfield
Boylston	Hardwick	Norwell	Townsend
Brewster	Harvard	Oak Bluffs	Truro
Brimfield	Harwich	Oakham	Tyngsborough
Brookfield	Hatfield	Orleans	Tyringham
Buckland	Hawley	Otis	Upton
Burlington	Heath	Oxford	Uxbridge
Carlisle	Hinsdale	Paxton	Wales
Carver	Holbrook	Pelham	Warren
Charlemont	Holden	Pembroke	Warwick
Charlton	Holland	Pepperell	Washington
Chatham	Holliston	Peru	Wayland
Cheshire	Hopedale	Petersham	Wellfleet
Chester	Hopkinton	Phillipston	Wendell
Chesterfield	Hubbardston	Plainfield	Wenham
Chilmark	Huntington	Plainville	West Boylston
Clarksburg	Kingston	Plympton	West Bridgewater
Colrain	Lakeville	Prescott	West Brookfield
Conway	Lancaster	Princeton	Westford
Cummingtown	Lanesborough	Provincetown	Westhampton
Dalton	Lee	Randolph	Westminster
Dana	Leicester	Raynham	West Newbury
Deerfield	Lenox	Rehoboth	Westport
Dennis	Leverett	Richmond	West Stockbridge
Dighton	Leyden	Rochester	West Tisbury
Douglas	Lincoln	Rockport	Whately
Dracut	Littleton	Rowe	Wilbraham
Dudley	Longmeadow	Rowley	Williamsburg
Dunstable	Lunenburg	Royalston	Williamstown
Duxbury	Lynnfield	Russell	Wilmington
East Bridgewater	Manchester	Rutland	Windsor
Eastham	Marion	Salisbury	Worthington
East Longmeadow	Marshfield	Sandisfield	Wrentham
Edgartown	Mashpee	Sandwich	Yarmouth
Egremont			

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1916.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Barnstable,	\$18,000.00	\$18,000.00	-	-	100.0	-	-
Uxbridge,	9,100.00	9,100.00	-	-	100.0	-	-
Randolph,	9,600.00	7,100.00	\$2,500.00	-	74.0	26.0	-
Agawam,	7,500.00	7,500.00	-	-	100.0	-	-
Lee,	8,000.00	8,000.00	-	-	100.0	-	-
Dudley,	5,000.00	5,000.00	-	-	100.0	-	-
Rockport,	10,000.00	10,000.00	-	-	100.0	-	-
Provincetown,	8,875.00	8,875.00	-	-	100.0	-	-
Warren,	550.00	550.00	-	-	100.0	-	-
Templeton,	3,216.67	3,216.67	-	-	100.0	-	-
Dracut,	4,000.00	4,000.00	-	-	100.0	-	-
Williamstown,	3,100.00	3,100.00	-	-	100.0	-	-
Falmouth,	15,500.00	15,500.00	-	-	100.0	-	-
Dalton,	13,961.00	13,961.00	-	-	100.0	-	-
Foxborough,	1,000.00	1,000.00	-	-	100.0	-	-
East Bridgewater,	14,512.50	14,512.50	-	-	100.0	-	-
Medfield,	1,500.00	1,500.00	-	-	100.0	-	-
Hardwick,	4,500.00	4,500.00	-	-	100.0	-	-
Barre,	3,500.00	3,500.00	-	-	100.0	-	-
Oxford,	1,935.00	1,935.00	-	-	100.0	-	-
Somerset,	3,500.00	2,200.00	-	\$1,300.00	62.9	-	37.1
Leicester,	6,875.00	6,875.00	-	-	100.0	-	-
Auburn,	4,605.00	4,605.00	-	-	100.0	-	-
Westport,	12,100.00	12,100.00	-	-	100.0	-	-
Billerica,	14,975.00	11,500.00	3,475.00	-	76.8	23.2	-
Lenox,	21,500.00	21,500.00	-	-	100.0	-	-
Nantucket,	10,571.77	10,571.77	-	-	100.0	-	-
Holbrook,	3,350.00	1,100.00	2,750.00	-	28.6	71.4	-
North Brookfield,	3,000.00	3,000.00	-	-	100.0	-	-
Manchester,	34,000.00	34,000.00	-	-	100.0	-	-
Medway,	6,100.00	6,100.00	-	-	100.0	-	-
Westford,	3,000.00	3,000.00	-	-	100.0	-	-
Pepperell,	7,050.00	7,050.00	-	-	100.0	-	-
Sutton,	1,000.00	1,000.00	-	-	100.0	-	-
Cohasset,	8,018.78	8,000.00	-	18.78	99.8	-	0.2
Shrewsbury,	5,000.00	5,000.00	-	-	100.0	-	-
Holliston,	2,465.56	2,465.56	-	-	100.0	-	-
Ayer,	6,350.00	2,750.00	3,600.00	-	43.3	56.7	-
Seekonk,	2,000.00	2,000.00	-	-	100.0	-	-
West Bridgewater,	4,500.00	4,500.00	-	-	100.0	-	-
Deerfield,	6,700.00	6,700.00	-	-	100.0	-	-
Bourne,	11,456.06	11,350.00	-	106.06	99.1	-	0.9
Hadley,	2,960.00	2,960.00	-	-	100.0	-	-
Hanover,	1,500.00	1,500.00	-	-	100.0	-	-
Scituate,	6,600.00	6,600.00	-	-	100.0	-	-
Hatfield,	8,200.00	7,300.00	900.00	-	89.0	11.0	-
Norton,	3,700.00	3,700.00	-	-	100.0	-	-
Lancaster,	5,500.00	5,500.00	-	-	100.0	-	-
Kingston,	5,050.00	5,050.00	-	-	100.0	-	-
Swansea,	1,400.00	500.00	300.00	600.00	35.7	21.4	42.9
Wilbraham,	308.40	308.40	-	-	100.0	-	-
Holden,	6,200.00	6,200.00	-	-	100.0	-	-
Dighton,	4,500.00	4,500.00	-	-	100.0	-	-
Hopkinton,	1,400.00	1,000.00	400.00	-	71.4	28.6	-
Sharon,	6,000.00	6,000.00	-	-	100.0	-	-
Wrentham,	3,700.00	3,700.00	-	-	100.0	-	-
Acushnet,	3,600.00	3,600.00	-	-	100.0	-	-
Groveland,	3,000.00	3,000.00	-	-	100.0	-	-
Weston,	1,946.42	1,000.00	-	946.42	51.4	-	48.6
Groton,	5,800.00	5,800.00	-	-	100.0	-	-
Wilmington,	3,070.00	3,070.00	-	-	100.0	-	-
Hull,	35,483.05	20,550.00	14,500.00	433.05	57.9	40.9	1.2
Shirley,	1,100.00	1,100.00	-	-	100.0	-	-
Douglas,	2,000.00	2,000.00	-	-	100.0	-	-
Harwich,	4,460.00	4,460.00	-	-	100.0	-	-
Avon,	5,200.00	5,200.00	-	-	100.0	-	-
Williamsburg,	1,950.00	950.00	1,000.00	-	48.7	51.3	-
Merrimac,	7,450.00	7,450.00	-	-	100.0	-	-
Belchertown,	500.00	-	-	500.00	-	-	100.0
Ashburnham,	4,250.00	4,250.00	-	-	100.0	-	-
Brookfield,	2,500.00	2,500.00	-	-	100.0	-	-
Georgetown,	1,000.00	1,000.00	-	-	100.0	-	-
Upton,	2,200.00	2,200.00	-	-	100.0	-	-
Wayland,	6,908.80	4,500.00	1,408.80	-	79.6	20.4	-

¹ Serial loans amounting to \$9,000 were paid from reimbursements from County on account of highway construction.

² Includes \$960 paid County of Hampden on account of Connecticut River Bridge.

³ Serial loans amounting to \$3,000 were paid from reimbursements from County on account of highway construction.

⁴ Serial loans amounting to \$3,000 were paid from reimbursements from State and County on account of highway construction.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1916 — Continued.*

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Ashland,	\$2,500 00	\$2,500 00	—	—	100.0	—	—
Bellingham,	1,500 00	1,500 00	—	—	100.0	—	—
East Longmeadow,	4,500 00	4,500 00	—	—	100.0	—	—
Duxbury,	9,333.34	9,333.34	—	—	100.0	—	—
Stockbridge,	5,000 00	5,000 00	—	—	100.0	—	—
Southborough,	4,000 00	4,000 00	—	—	100.0	—	—
Rutland,	6,500 00	6,500 00	—	—	100.0	—	—
Hamilton,	1,980 00	1,980 00	—	—	100.0	—	—
Colrain,	2,360 00	2,360 00	—	—	100.0	—	—
Dennis,	1,800 00	1,800 00	—	—	100.0	—	—
Townsend,	500 00	500 00	—	—	100.0	—	—
Longmeadow,	8,700 00	8,100 00	\$600.00	—	93.1	6.9	—
Northfield,	2,000 00	2,000 00	—	—	100.0	—	—
Marshfield,	2,000 00	2,000 00	—	—	100.0	—	—
Salisbury,	3,000 00	3,000 00	—	—	100.0	—	—
Carver,	1,350 00	1,350 00	—	—	100.0	—	—
Sherborn,	1,000 00	1,000 00	—	—	100.0	—	—
Essex,	1,640 00	1,640 00	—	—	100.0	—	—
Freetown,	8,200 00	8,200 00	—	—	100.0	—	—
Sturbridge,	500 00	500 00	—	—	100.0	—	—
Lunenburg,	1,500 00	1,500 00	—	—	100.0	—	—
Westminster,	1,000 00	1,000 00	—	—	100.0	—	—
Buckland,	8,775 00	8,500 00	275.00	—	96.9	3.1	—
Norwell,	2,800 00	2,800 00	—	—	100.0	—	—
Cheshire,	1,100 00	1,100 00	—	—	100.0	—	—
West Newbury,	1,000 00	1,000 00	—	—	100.0	—	—
Sandwich,	2,500 00	2,500 00	—	—	100.0	—	—
Lakeville,	3,000 00	3,000 00	—	—	100.0	—	—
Marion,	9,250 00	9,250 00	—	—	100.0	—	—
Shelburne,	4,500 00	4,000 00	500.00	—	88.9	11.1	—
Rowley,	2,980 00	2,980 00	—	—	100.0	—	—
Westwood,	3,830.67	3,000 00	—	\$830.67	78.3	—	21.7
Millis,	6,162.74	5,120 00	1,042.74	—	83.1	16.9	—
Huntington,	1,000 00	1,000 00	—	—	100.0	—	—
Yarmouth,	6,000 00	6,000 00	—	—	100.0	—	—
Plainville,	3,400 00	3,400 00	—	—	100.0	—	—
Sterling,	6,300 00	6,300 00	—	—	100.0	—	—
Nahant,	17,842.28	16,600 00	—	1,242.28	93.0	—	7.0
Bedford,	6,400 00	6,400 00	—	—	100.0	—	—
Southwick,	1,000 00	1,000 00	—	—	100.0	—	—
Mattapoisett,	619 00	619 00	—	—	100.0	—	—
Chester,	1,250 00	1,250 00	—	—	100.0	—	—
Pembroke,	3,000 00	3,000 00	—	—	100.0	—	—
Tisbury,	4,100 00	4,100 00	—	—	100.0	—	—
West Boylston,	2,000 00	2,000 00	—	—	100.0	—	—
Lincoln,	5,500 00	4,000 00	1,500.00	—	72.7	27.3	—
Middleton,	2,700 00	2,700 00	—	—	100.0	—	—
North Reading,	1,700 00	1,700 00	—	—	100.0	—	—
West Brookfield,	3,022 00	3,022 00	—	—	100.0	—	—
Sunderland,	1,950 00	1,950 00	—	—	100.0	—	—
Edgartown,	1,044.90	1,044.90	—	—	100.0	—	—
Norfolk,	500 00	500 00	—	—	100.0	—	—
Oak Bluffs,	2,300 00	2,300 00	—	—	100.0	—	—
Littleton,	4,750 00	4,750 00	—	—	100.0	—	—
Conway,	1,800 00	1,800 00	—	—	100.0	—	—
Sudbury,	1,000 00	1,000 00	—	—	100.0	—	—
Erving,	3,631.89	3,600 00	31.89	—	99.1	0.9	—
Stow,	1,000 00	1,000 00	—	—	100.0	—	—
Whately,	4,500 00	4,500 00	—	—	100.0	—	—
Clarksburg,	500 00	500 00	—	—	100.0	—	—
Lynnfield,	—	3 —	—	—	—	—	—
Harvard,	3,500 00	3,500 00	—	—	100.0	—	—
Russell,	5,800 00	5,800 00	—	—	100.0	—	—
Lanesborough,	1,080 00	1,080 00	—	—	100.0	—	—
Hubbardston,	1,200 00	1,200 00	—	—	100.0	—	—
Wenham,	1,000 00	1,000 00	—	—	100.0	—	—
New Marlborough,	1,500 00	1,500 00	—	—	100.0	—	—
Dover,	370.80	—	—	370.80	—	—	100.0
Ashfield,	750 00	—	—	—	100.0	—	—
Charlemont,	1,000 00	1,000 00	—	—	100.0	—	—
Tyngsborough,	1,700 00	1,700 00	—	—	100.0	—	—
Gill,	1,000 00	1,000 00	—	—	100.0	—	—
Southampton,	500 00	500 00	—	—	100.0	—	—
Wellfleet,	1,000 00	1,000 00	—	—	100.0	—	—

¹ Serial loans amounting to \$9,120 were paid from a gift.² Serial loans amounting to \$7,000 were paid from investment fund.³ Serial loans amounting to \$1,000 were paid from investment fund.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1916 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Mendon,	\$1,150.00	\$1,150.00	—	—	100.0	—	—
Princeton,	1,650.00	1,650.00	—	—	100.0	—	—
Bernardston,	500.00	500.00	—	—	100.0	—	—
Granville,	500.00	500.00	—	—	100.0	—	—
Boylston,	1,100.00	1,100.00	—	—	100.0	—	—
Brewster,	3,400.00	3,400.00	—	—	100.0	—	—
Bolton,	200.00	200.00	—	—	100.0	—	—
Burlington,	1,000.00	1,000.00	—	—	100.0	—	—
Dana,	650.00	650.00	—	—	100.0	—	—
Truro,	400.00	400.00	—	—	100.0	—	—
Cunningham,	35.00	35.00	—	—	100.0	—	—
Halifax,	1,300.00	1,300.00	—	—	100.0	—	—
Blandford,	1,320.00	1,320.00	—	—	100.0	—	—
Plympton,	400.00	400.00	—	—	100.0	—	—
Richmond,	1,000.00	1,000.00	—	—	100.0	—	—
Sandisfield,	850.00	850.00	—	—	100.0	—	—
Chesterfield,	300.00	300.00	—	—	100.0	—	—
Eastham,	1,280.00	1,280.00	—	—	100.0	—	—
Savoy,	900.00	900.00	—	—	100.0	—	—
Pelham,	400.00	400.00	—	—	100.0	—	—
Carlisle,	33.00	—	\$33.00	—	—	100.0	—
Warwick,	1,200.00	1,200.00	—	—	100.0	—	—
Paxton,	1,000.00	1,000.00	—	—	100.0	—	—
New Braintree,	400.00	400.00	—	—	100.0	—	—
Otis,	300.00	300.00	—	—	100.0	—	—
Westhampton,	200.00	200.00	—	—	100.0	—	—
Florida,	1,000.00	1,000.00	—	—	100.0	—	—
Hawley,	250.00	250.00	—	—	100.0	—	—
Greenwich,	50.00	50.00	—	—	100.0	—	—
Rowe,	450.00	450.00	—	—	100.0	—	—
Plainfield,	200.00	200.00	—	—	100.0	—	—
Dunstable,	400.00	400.00	—	—	100.0	—	—
Monterey,	200.00	200.00	—	—	100.0	—	—
Leyden,	670.00	670.00	—	—	100.0	—	—
Tyringham,	300.00	300.00	—	—	100.0	—	—
Monroe,	250.00	250.00	—	—	100.0	—	—
Goshen,	300.00	300.00	—	—	100.0	—	—
Chilmark,	500.00	500.00	—	—	100.0	—	—
Mashpee,	900.00	900.00	—	—	100.0	—	—
Montgomery,	130.00	130.00	—	—	100.0	—	—
Holland,	200.00	200.00	—	—	100.0	—	—
Gosnold,	747.50	747.50	—	—	100.0	—	—
New Ashford,	100.00	100.00	—	—	100.0	—	—
Totals,	\$725,492.13	\$684,327.64	\$34,816.43	\$6,348.06	94.3	4.8	0.9

The following towns showed no payment on account of funded or fixed debt: —

Acton	Enfield	Newbury	Royalston
Alford	Gay Head	New Salem	Sheffield
Ashby	Granby	Northborough	Shutesbury
Becket	Hampden	Oakham	Tolland
Berkley	Hancock	Orleans	Topsfield
Berlin	Hanson	Peru	Wales
Boxborough	Heath	Petersham	Washington
Boxford	Hinsdale	Phillipston	Wendell
Brimfield	Hopedale	Prescott	West Stockbridge
Charlton	Leverett	Raynham	West Tisbury
Chatham	Middlefield	Rehoboth	Windsor
Egremont	Mount Washington	Rochester	Worthington

DIVISION C.

CASH BALANCES.

TABLE VII. — *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1916					CASH AT END OF 1916						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Barnstable,	\$5,362.67	\$5,362.67	-	-	-	-	\$6,454.37	\$6,454.37	-	-	-	-
Uxbridge,	12,388.86	11,956.10	-	-	\$1,332.76	-	24,437.85	23,001.11	\$2,365.53	-	\$1,446.74	-
Randolph,	14,472.89	6,774.00	\$7,698.89	-	-	-	5,856.73	3,491.20	-	-	-	-
Agawam,	1,115.65	762.33	-	-	353.32	-	8,024.23	7,695.45	-	-	328.78	-
Lee,	12,578.20	12,578.20	-	-	-	-	16,186.51	16,186.51	-	-	-	-
Dudley,	7,116.20	7,116.20	-	-	-	-	15,485.32	15,485.32	-	-	-	-
Rockport,	10,945.90	10,945.90	-	-	595.70	-	7,588.00	7,001.54	-	-	586.46	-
Provincetown,	3,931.63	3,931.63	-	-	-	-	3,363.23	3,363.23	-	-	-	-
Warren,	7,461.54	7,461.54	-	-	-	-	6,076.02	6,076.02	-	-	-	-
Templeton,	13,333.78	13,333.25	-	-	44.53	-	17,579.58	17,560.50	-	-	19.08	-
Dracont,	2,278.69	2,278.69	-	-	-	-	6,009.37	6,009.37	-	-	-	-
Williamstown,	21,666.59	21,666.59	-	-	-	-	12,532.00	12,532.00	-	-	-	-
Falmouth,	23,204.93	21,526.33	-	\$661.66	1,016.94	-	29,773.57	28,751.40	\$653.79	338.38	-	-
Dalton,	8,645.18	8,645.18	-	-	-	-	1,261.24	1,261.24	-	-	-	-
Foxborough,	2,071.58	-	-	-	-	\$2,071.58	7,659.78	7,659.78	-	-	-	-
East Bridgewater,	13,326.21	13,326.21	-	-	-	-	15,393.63	15,393.60	-	-	.03	-
Medfield,	6,211.70	6,211.70	-	-	-	-	4,538.52	4,538.52	-	-	-	-
Hardwick,	17,595.09	15,509.50	-	-	2,085.59	-	18,312.44	15,316.05	-	-	-	-
Barre,	2,794.39	2,794.39	-	-	-	-	30,807.68	30,807.68	-	-	2,996.39	-
Oxford,	26,867.76	26,525.99	-	-	341.77	-	26,224.41	25,990.28	-	-	234.13	-
Somerset,	2,139.16	2,139.16	-	-	-	-	2,560.75	2,560.75	-	-	-	-
Leicester,	616.63	616.63	-	-	-	-	586.41	586.41	-	-	-	-
Auburn,	6,360.73	6,298.63	-	82.10	-	-	4,167.93	4,080.50	-	87.43	-	-
Westport,	13,690.90	12,451.74	-	1,239.16	-	-	16,371.28	15,084.11	-	1,287.17	-	-
Billerica,	49,205.19	49,024.33	-	108.79	72.07	-	21,035.90	20,625.86	200.00	182.79	71.25	-
Lenox,	15,932.88	15,932.88	-	-	-	-	10,686.99	10,686.99	-	-	-	-
Nantucket,	2,076.52	2,076.52	-	-	-	-	13,131.61	13,131.61	-	-	-	-
Holbrook,	14,179.59	14,016.97	-	-	162.62	-	4,970.97	4,859.30	-	-	111.67	-
North Brookfield,	6,325.75	6,325.75	-	-	-	-	2,487.12	2,487.12	-	-	-	-
Manchester,	42,135.33	41,829.03	-	-	119.33	186.97	48,361.77	47,895.12	112.50	-	167.18	\$186.97
Medway,	15,457.24	15,457.24	-	-	-	-	31,926.76	31,926.76	-	-	-	86.08
Westford,	5,949.44	5,847.68	-	-	101.76	-	12,021.40	12,009.38	-	-	12.02	-

Pepperell,	11,077.33	10,680.89	396.94	-	18,340.10	17,736.81	603.29	-
Sutton,	3,104.64	3,104.64	-	-	8,238.57	8,238.57	-	-
Cohasset,	15,696.82	12,531.67	3,165.15	-	8,601.37	5,465.41	3,136.46	-
Shrewsbury,	19,370.09	19,784.44	46.65	39.00	43,396.89	43,199.95	32.05	104.86
Holliston,	11,107.14	11,107.14	-	-	-	-	-	-
Ayer,	2,705.65	2,705.65	-	-	14,835.32	14,835.32	-	-
Seekonk,	4,091.03	4,091.03	-	-	5,229.89	5,229.89	-	-
West Bridgewater,	6,036.33	6,036.33	-	-	6,371.51	6,371.51	-	-
					9,753.31	9,753.31	-	-
Deerfield,	5,728.14	5,728.14	-	-	10,657.54	10,653.50	4.04	-
Bourne,	6,139.74	6,118.70	21.04	-	13,783.41	13,758.97	24.44	-
Hadley,	14,612.23	14,612.23	-	-	21,997.79	21,997.79	-	-
Hanover,	2,443.66	2,305.04	138.62	-	13,188.95	12,967.31	221.64	-
Hopedale,	29,107.34	28,212.73	894.61	-	40,835.17	38,874.79	1,960.38	-
Satuate,	5,507.20	5,207.20	300.00	-	15,090.81	14,790.81	300.00	-
Hatfield,	3,069.44	3,022.06	25.00	22.38	5,694.72	5,645.34	24.38	-
Norton,	4,561.41	4,500.20	1.01	60.20	4,026.85	4,354.07	68.20	-
Lancaster,	4,644.07	4,644.07	-	-	1,812.16	1,812.16	-	-
Kingston,	3,073.20	4,385.88	2,637.32	-	3,897.81	904.92	2,982.89	-
Swansea,	5,564.68	4,888.20	576.48	-	9,472.31	8,354.14	50.00	-
Wilbraham,	115.30	114.30	-	1.00	807.19	802.07	4.12	1.00
Holden,	13,046.42	13,046.42	-	-	14,044.31	14,044.31	-	-
Dighton,	2,127.97	2,127.97	-	-	930.40	930.40	-	-
Hopkinton,	13,858.35	13,399.03	417.31	42.00	15,135.05	14,652.81	440.24	-
Sharon,	12,672.40	12,186.21	9.11	477.08	12,400.51	11,863.22	7.36	-
Wrentham,	10,225.95	10,225.95	-	-	11,086.54	11,086.54	-	-
Acushnet,	803.14	803.14	-	-	2,119.84	2,119.84	-	-
Groveland,	8,024.30	8,022.30	-	-	11,747.03	11,597.03	-	-
Weston,	33,850.12	33,350.56	439.56	-	103,874.20	103,237.83	636.32	-
Groton,	6,142.02	5,725.77	416.25	-	7,336.18	6,863.84	472.34	-
Wilmington,	6,150.32	6,125.38	25.14	-	6,382.50	6,816.62	65.88	-
Wali,	44,639.06	23,747.15	2,161.55	2,161.55	56,130.17	28,657.85	24,206.54	-
Shirley,	5,084.18	5,084.18	-	-	7,588.83	7,588.83	-	-
Rehoboth,	3,299.82	3,299.82	-	-	473.60	473.60	-	-
Charlton,	5,091.57	5,091.57	139.67	37.55	5,206.69	5,206.69	146.64	-
Douglas,	6,568.12	6,498.45	-	-	5,322.15	5,741.59	7.12	-
Harwich,	918.46	918.49	-	-	1,420.69	1,420.69	-	-
Avon,	3,246.91	3,246.91	-	-	1,290.25	1,290.25	-	-
Acton,	608.70	608.70	-	-	2,532.43	2,532.43	-	-
Williamsburg,	5,772.83	5,772.85	-	-	7,263.43	7,263.43	-	-
Merrimac,	13,142.17	13,142.17	-	-	4,446.54	4,445.51	-	-

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1916						CASH AT END OF 1916					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Belchertown,	\$4,558.15	\$4,518.10	—	—	\$140.05	—	\$3,293.17	\$3,154.12	—	—	—	\$139.05
Ashburnham,	3,490.24	3,490.24	—	—	—	—	6,628.63	6,628.63	—	—	—	—
Brookfield,	2,192.12	2,167.30	—	—	24.82	—	3,971.50	3,854.20	—	—	—	—
Georgetown,	10,538.80	10,538.80	—	—	—	—	8,884.79	8,884.79	—	—	—	—
Upton,	2,723.75	2,723.75	—	—	—	—	796.90	796.90	—	—	—	—
Wayland,	2,497.83	2,240.82	—	\$257.01	—	—	2,876.33	2,602.10	—	\$274.23	—	—
Ashland,	9,623.50	9,623.50	—	—	—	—	7,624.16	7,624.16	—	—	—	—
Bellingham,	1,123.30	1,123.30	—	—	—	—	1,357.48	1,357.48	—	—	—	—
East Longmeadow, Duxbury,	687.83	687.83	—	—	—	—	5,648.84	5,246.34	—	—	402.50	—
Stockbridge,	4,519.32	4,519.32	—	—	—	—	3,844.42	3,844.42	—	—	—	—
Southborough,	3,287.90	1,154.01	—	91.64	2,042.25	—	2,948.08	2,332.25	—	116.28	500.15	—
Rutland,	5,428.17	4,331.32	\$535.74	407.90	127.66	—	8,271.34	7,114.64	\$575.97	397.30	157.88	\$25.55
Hamilton,	4,330.60	4,330.60	—	—	—	—	3,063.29	3,063.29	—	—	—	—
Sheffield,	28,959.86	28,909.03	—	—	49.93	—	19,571.08	19,571.20	—	—	—	—
Colrain,	934.37	934.37	—	—	—	—	2,893.59	2,893.59	—	14.83	—	—
Dennis,	1,401.80	1,401.80	—	—	—	—	2,270.04	2,270.04	—	—	—	—
Townsend,	5,352.47	5,270.61	—	—	72.86	—	2,617.89	2,557.41	—	—	60.48	—
Raynham,	977.80	942.28	—	—	35.52	—	4,409.65	4,327.36	—	—	82.29	—
Northborough,	3,173.30	3,173.30	—	—	—	—	9,611.96	9,611.96	—	—	—	—
Hanson,	1,550.12	1,496.66	—	—	53.46	—	7,231.65	6,821.52	—	—	410.13	—
Longmeadow, Northfield,	14,310.15	14,136.92	—	173.23	—	—	7,635.04	7,452.21	—	182.83	—	—
Marshfield,	2,015.68	893.48	1,122.20	—	—	—	787.76	787.76	494.31	—	—	—
Salisbury,	14,322.05	13,592.98	—	—	729.07	—	6,853.38	6,073.94	—	—	779.44	—
Sherborn,	9,045.85	9,045.85	—	—	—	—	7,479.99	7,479.99	—	—	—	—
Chatham,	10,098.74	9,865.74	—	—	233.00	—	17,643.16	17,454.16	—	—	189.00	—
Freetown,	1,662.68	1,662.68	—	—	—	—	2,156.76	2,156.76	—	—	—	—
Sturbridge,	8,030.67	6,169.36	—	—	1,861.31	—	8,784.54	6,165.79	—	—	2,618.75	—
Lunenburg,	6,223.43	6,223.43	—	—	—	—	6,508.43	6,490.79	—	—	17.64	—
Chatham,	1,271.27	1,271.27	—	—	—	—	1,013.12	1,013.12	—	—	—	—
Freetown,	6,090.68	6,090.68	—	—	—	—	8,323.40	8,323.40	—	—	—	—
Sturbridge,	3,452.21	3,116.85	—	335.36	—	—	8,110.60	7,680.24	—	419.76	10.60	—
Lunenburg,	828.73	828.73	—	—	—	—	6,107.34	6,107.34	—	—	—	—

Westminster, .	1,092.80	1,092.80	-	-	-	1,151.25	-	-	-	-	1,151.25
Newbury, .	6,638.70	6,638.70	-	-	-	1,000.59	-	-	-	-	1,000.59
Buckland, .	1,713.20	1,713.20	-	-	-	3,644.45	-	-	-	-	3,644.45
Norwell, .	6,632.07	6,632.07	-	13.02	-	6,497.32	-	-	-	8.02	6,497.32
Cheshire, .	3,547.12	3,533.40	-	-	-	1,187.12	-	-	-	-	1,173.85
West Newbury, .	1,042.02	962.17	-	79.85	-	4,760.38	-	-	-	-	4,760.38
Sandwich, .	5,747.15	5,447.15	-	300.00	-	4,551.98	-	-	-	-	4,551.98
Lakeville, .	3,774.67	3,774.67	-	-	-	5,144.41	-	-	-	-	5,144.41
Marion, .	2,389.04	2,389.04	-	-	-	10,084.30	-	-	-	-	10,084.30
Shelburne, .	13,620.31	13,620.31	-	-	-	15,109.86	-	-	-	-	15,109.86
Rowley, .	5,502.81	5,502.81	-	-	-	2,912.80	-	-	-	-	2,912.80
Westwood, .	21,070.93	21,070.93	-	-	-	28,560.20	-	-	-	-	28,560.20
Millis, .	3,767.95	3,767.95	-	-	-	1,235.18	-	-	-	-	1,235.18
Huntington, .	3,674.97	3,674.97	-	-	-	4,577.93	-	-	-	-	4,577.93
Yarmouth, .	7,573.73	7,573.73	-	-	-	5,423.84	-	-	-	-	5,423.84
Plainville, .	1,575.22	1,575.22	-	-	-	1,263.41	-	-	-	-	1,263.41
Sterling, .	3,094.89	3,094.89	-	-	-	1,079.16	-	-	-	-	1,079.16
Nahant, .	89,625.08	11,182.98	-	-	-	58,416.65	-	-	-	-	58,416.65
Bedford, .	15,492.37	15,492.37	-	50.00	-	13,434.33	-	-	-	-	13,434.33
Southwick, .	887.53	854.76	-	-	-	1,118.89	-	-	-	-	1,118.89
Matapoisett, .	5,129.40	5,129.40	-	-	-	5,568.78	-	-	-	-	5,568.78
Chester, .	678.94	678.94	-	-	-	1,251.05	-	-	-	-	1,251.05
Pembroke, .	5,145.73	5,145.73	-	-	-	10,509.94	-	-	-	-	10,509.94
Tisbury, .	8,650.38	8,650.38	-	-	-	13,945.83	-	-	-	-	13,945.83
West Boylston, .	8,091.43	6,197.46	-	307.97	-	10,945.64	-	-	350.63	-	10,595.01
Lincoln, .	11,001.70	9,092.52	-	-	1,150.26	22,953.54	-	8,140.89	-	-	18,643.76
Middleton, .	1,931.16	1,931.16	-	-	-	4,831.75	-	-	-	-	4,831.75
North Reading, .	2,086.99	1,086.99	-	-	1,000.00	136.20	-	-	-	-	136.20
West Brookfield, .	5,420.46	5,306.64	-	-	113.82	7,150.10	-	-	-	-	7,054.67
Sunderland, .	457.68	457.68	-	-	-	1,866.72	-	-	-	-	1,866.72
West Stockbridge, .	19.53	19.53	-	-	-	1,957.61	-	-	-	-	1,957.61
Edgartown, .	5,525.38	5,525.38	-	-	-	5,325.97	-	-	-	-	5,325.97
Norfolk, .	10,031.40	10,031.40	-	-	-	13,279.88	-	-	-	-	13,279.88
Hinsdale, .	642.27	642.27	-	-	-	1,367.94	-	-	-	-	1,367.94
Oak Bluffs, .	631.30	631.30	-	-	-	1,253.27	-	-	-	-	1,253.27
Littleton, .	5,546.76	2,965.49	-	1,038.00	-	5,907.52	-	-	-	-	5,281.17
Conway, .	43.60	43.60	-	-	-	756.14	-	-	-	-	756.14
Sudbury, .	2,682.71	2,245.22	-	184.81	-	5,866.64	-	-	259.71	-	5,866.64
Topsfield, .	73.12	73.12	-	106.45	-	6,007.06	-	-	466.43	-	4,435.12
Erving, .	5,018.97	5,018.97	-	-	-	5,587.73	-	-	-	-	5,587.73
											200.00

TABLE VII. — *Cash Balances* — Continued.

Towns, (Population under 5,000)	CASH AT BEGINNING OF 1916					CASH AT END OF 1916						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Orleans, .	\$3,774.24	\$3,448.49	-	-	\$325.75	-	\$5,377.65	\$5,037.00	-	-	\$340.65	-
Rochester, .	321.83	321.83	-	-	-	-	1,144.55	920.38	-	-	224.17	-
Stow, .	2,363.74	2,014.32	-	-	349.42	-	4,151.65	3,716.09	-	-	435.56	-
Whately, .	2,019.03	2,019.03	-	-	-	-	2,331.55	2,331.55	-	-	-	-
Clarksbury, .	534.07	534.07	-	-	-	-	271.98	271.98	-	-	-	-
Lynnfield, .	2,841.30	2,474.46	\$280.00	-	86.84	-	4,744.33	4,022.66	\$680.56	-	41.11	-
Harvard, .	1,693.84	-	66.47	\$702.53	924.84	-	2,679.63	910.70	104.87	\$821.81	842.25	-
Russell, .	10,485.21	10,485.21	-	-	-	-	14,891.91	14,891.91	-	-	-	-
Lanesborough, .	155.79	96.93	-	47.43	-	\$11.43	610.74	533.92	-	15.39	-	\$11.43
Hubbardston, .	5,719.24	5,719.24	-	-	-	-	16,534.51	16,534.51	-	-	-	-
Wenham, .	3,674.43	3,674.43	-	-	-	-	2,033.69	2,033.69	-	-	-	-
New Marlborough, .	2,951.33	2,951.33	-	-	-	-	2,637.21	2,637.21	-	-	-	-
Dover, .	5,000.20	5,000.20	-	-	-	-	138.27	138.27	-	-	-	-
Ashfield, .	1,126.59	1,126.59	-	-	-	-	1,026.41	1,026.41	-	-	-	-
Berkley, .	662.40	662.40	-	-	-	-	1,174.34	1,174.34	-	-	-	-
Charlemont, .	1,203.05	1,203.05	-	-	-	-	2,721.85	2,721.85	-	-	-	-
Becket, .	1,681.42	1,035.97	-	645.45	-	-	4,055.06	3,465.74	-	589.32	-	-
Tyngsborough, .	6,004.20	5,945.89	-	-	58.31	-	4,007.52	3,911.41	-	-	96.11	-
Gill, .	-	-	-	-	-	-	1,238.36	1,238.36	-	-	-	-
Southampton, .	3,078.36	2,358.72	-	-	719.64	-	1,835.04	1,027.36	-	-	807.68	-
Wellfleet, .	6,884.60	6,884.60	-	-	-	-	484.59	484.59	-	-	-	-
Brimfield, .	3,306.73	2,494.64	-	812.09	-	-	5,694.85	4,777.99	-	916.86	-	-
Mendon, .	740.40	740.40	-	-	-	-	1,491.14	1,491.14	-	-	-	-
Ashby, .	4,122.57	3,992.49	-	-	130.08	-	10,306.73	10,269.19	-	-	37.54	-
Berlin, .	357.70	357.70	-	-	-	-	658.51	658.51	-	-	-	-
Royalston, .	4,243.11	4,243.11	-	-	-	-	3,842.55	3,842.55	-	-	-	-
Granby, .	1,416.23	1,416.23	-	-	-	-	462.52	462.52	-	-	-	-
Enfield, .	2,942.65	2,942.65	-	-	-	-	1,445.48	1,445.48	-	-	-	-
Princeton, .	1,968.28	1,948.31	-	19.97	-	-	4,878.09	4,878.09	-	-	-	-
Barnardston, .	4,086.49	4,086.49	-	-	-	-	2,421.76	2,421.76	-	-	-	-
Granville, .	1,716.23	1,716.23	-	-	-	-	751.68	751.68	-	-	-	-
Boylston, .	2,048.00	1,992.06	-	13.00	42.94	-	2,189.07	2,179.07	-	10.00	-	-

Brewster,		1,978.42	-	-	-	-	-	2,216.46	-	-
Leverett,		1,838.97	-	-	-	-	-	555.89	-	-
Boston,		3,707.24	-	-	-	350.00	-	7,697.51	-	-
Burlington,		3,183.81	-	-	-	-	-	11,908.46	-	1,616.91
Petersham,		3,915.42	-	-	119.07	-	-	3,554.63	-	-
Boxford,		1,619.57	-	-	-	-	-	687.36	-	199.72
Dana,		7,518.89	-	-	-	-	-	2,184.74	-	-
Hampden,		300.77	-	-	-	-	-	749.43	-	-
Turo,		2,026.59	-	-	111.56	-	-	1,499.98	-	99.21
Cummington,		215.17	-	-	-	-	10.00	2,488.28	-	-
Halifax,		2,165.30	-	-	-	-	-	3,342.96	-	-
New Salem,		2,560.83	-	-	-	-	-	1,128.25	-	-
Blandford,		-	-	-	-	-	-	428.68	-	-
Worthington,		1,139.08	-	-	-	-	-	3,309.53	-	-
Egremont,		-	-	-	-	-	-	725.33	-	-
Flympton,		2,192.04	-	-	-	-	-	2,181.78	-	-
Richmond,		864.85	-	-	-	-	-	145.41	-	-
Sandisfield,		1,136.33	-	-	-	-	-	206.70	-	-
Chesterfield,		2,245.55	-	-	-	-	-	2,453.91	-	-
Eastham,		5,321.36	-	50.00	-	-	-	3,780.90	-	-
Oakham,		792.19	-	-	-	-	-	883.89	-	-
Savoy,		1,790.68	-	-	-	-	-	135.58	-	-
Hancock,		76.63	-	-	-	-	-	54.58	-	-
Pelham,		1,047.98	-	-	-	-	-	792.44	-	-
Carleton,		734.18	-	-	207.86	-	-	282.93	-	104.79
Warwick,		129.69	-	-	-	-	-	512.38	-	-
Paxson,		600.99	-	-	-	-	-	2,510.11	-	-
New Braintree,		284.05	-	100.00	-	-	-	1,484.77	-	100.00
Otis,		711.15	-	-	-	-	-	2.59	-	-
West Tisbury,		810.23	-	-	-	-	-	56.51	-	-
Westampton,		308.49	-	-	-	-	-	1,839.83	-	-
Florida,		4,182.08	-	-	-	-	-	3,913.93	-	-
Hartley,		2,566.52	-	-	-	-	-	3,466.45	-	-
Greenwich,		167.28	-	-	-	-	-	800.10	-	-
Roxe,		178.76	-	-	-	-	-	387.15	-	-
Phillipston,		2,712.97	-	-	-	-	-	1,881.94	-	-
Wendell,		2,669.52	-	-	-	-	-	4,191.87	-	-
Heath,		583.52	-	-	-	-	-	2,196.65	-	-
Plainfeld,		854.47	-	-	-	-	-	49.67	-	-
Winsdor,		335.84	-	56.48	-	-	-	963.45	-	32.60
		279.36	-	-	-	-	-	1,001.05	-	-

TABLE VII. — *Cash Balances* — Concluded.

TOWNS, (Population under 5,000)	CASH AT BEGINNING OF 1916						CASH AT END OF 1916					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Dunstable,	\$812.38	\$622.19	-	\$140.57	\$55.62	-	\$947.36	\$885.91	-	\$17.78	\$43.67	-
Monterey,	362.75	32.75	-	-	-	-	114.68	114.68	-	-	-	-
Leyden,	59.39	27.58	-	-	32.06	-	655.98	655.98	-	-	-	-
Wales,	930.20	930.20	-	-	-	-	759.46	759.46	-	-	-	-
Tyringham,	56.79	56.79	-	-	-	-	1,865.11	1,865.11	-	-	-	-
Boxborough,	1,160.97	1,160.97	-	-	-	-	899.44	899.44	-	-	-	-
Middlefield,	753.44	753.44	-	-	-	-	479.58	479.58	-	-	-	-
Prescott,	562.65	562.65	-	-	-	-	470.46	470.46	-	-	-	-
Monroe,	338.58	338.58	-	-	-	-	180.48	180.48	-	-	-	-
Shutesbury,	1,360.69	1,360.69	-	-	-	-	1,048.73	1,048.73	-	-	-	-
Goshen,	150.80	150.80	-	-	-	-	35.83	35.83	-	-	-	-
Chilmark,	4,107.62	4,107.62	-	-	-	-	3,440.14	3,440.14	-	-	-	-
Washington,	1,241.20	1,241.20	-	-	-	-	2,398.63	2,398.63	-	-	-	-
Alford,	248.11	248.11	-	-	-	-	16.91	16.91	-	-	-	-
Mashpee,	1,692.33	1,692.33	-	-	-	-	2,969.81	2,969.81	-	-	-	-
Montgomery,	10.14	10.14	-	-	-	-	482.46	482.46	-	-	-	-
Tolland,	-	-	-	-	-	-	-	-	-	-	-	-
Peru,	96.16	96.16	-	-	-	-	587.11	587.11	-	-	-	-
Gay Head,	366.60	366.60	-	-	-	-	317.98	317.98	-	-	-	-
Holland,	1,597.74	1,532.59	-	65.15	-	-	1,906.94	1,872.94	-	34.00	-	-
Gosnold,	2,176.67	2,176.67	-	-	-	-	2,305.20	2,305.20	-	-	-	-
Mount Washington, New Ashford,	98.23	98.23	-	-	-	-	174.74	174.74	-	-	-	-
239 Towns,	\$1,366,758.53	\$1,215,224.65	\$29,192.57	\$8,623.93	\$28,330.85	\$85,387.03	\$1,663,186.05	\$1,528,379.96	\$31,881.17	\$8,840.11	\$31,369.49	\$62,715.32

INDEX:

BY CITIES AND TOWNS.

TABULAR INDEX: FOR CITIES.

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TABLE III. Receipts from Commercial Revenue.

TABLE IV. Detail of Departmental Earnings.

TABLE V. Interest Receipts.

TABLE VI. Summary of Revenue Receipts.

TABLE VII. Maintenance of Departments.

TABLE VIII. Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO,	20, 21	28, 29	30, 31	32-40	41	42
BEVERLY,	18, 19	28, 29	30, 31	32-40	41	42
BOSTON,	4, 5	28, 29	30, 31	32-40	41	42
BROCKTON,	10, 11	28, 29	30, 31	32-40	41	42
CAMBRIDGE,	6, 7	28, 29	30, 31	32-40	41	42
CHELSEA,	12, 13	28, 29	30, 31	32-40	41	42
CHICOPEE,	16, 17	28, 29	30, 31	32-40	41	42
EVERETT,	14, 15	28, 29	30, 31	32-40	41	42
FALL RIVER,	6, 7	28, 29	30, 31	32-40	41	42
FITCHBURG,	14, 15	28, 29	30, 31	32-40	41	42
GLOUCESTER,	18, 19	28, 29	30, 31	32-40	41	42
HAVERHILL,	10, 11	28, 29	30, 31	32-40	41	42
HOLYOKE,	10, 11	28, 29	30, 31	32-40	41	42
LAWRENCE,	8, 9	28, 29	30, 31	32-40	41	42
LEOMINSTER,	20, 21	28, 29	30, 31	32-40	41	42
LOWELL,	8, 9	28, 29	30, 31	32-40	41	42
LYNN,	8, 9	28, 29	30, 31	32-40	41	42
MALDEN,	12, 13	28, 29	30, 31	32-40	41	42
MARLBOROUGH,	22, 23	28, 29	30, 31	32-40	41	42
MEDFORD,	16, 17	28, 29	30, 31	32-40	41	42
MELROSE,	20, 21	28, 29	30, 31	32-40	41	42
NEW BEDFORD,	6, 7	28, 29	30, 31	32-40	41	42
NEWBURYPORT,	22, 23	28, 29	30, 31	32-40	41	42
NEWTON,	12, 13	28, 29	30, 31	32-40	41	42
NORTH ADAMS,	18, 19	28, 29	30, 31	32-40	41	42
NORTHAMPTON,	20, 21	28, 29	30, 31	32-40	41	42
PITTSFIELD,	14, 15	28, 29	30, 31	32-40	41	42
QUINCY,	12, 13	28, 29	30, 31	32-40	41	42
REVERE,	18, 19	28, 29	30, 31	32-40	41	42
SALEM,	14, 15	28, 29	30, 31	32-40	41	42
SOMERVILLE,	10, 11	28, 29	30, 31	32-40	41	42
SPRINGFIELD,	8, 9	28, 29	30, 31	32-40	41	42
TAUNTON,	16, 17	28, 29	30, 31	32-40	41	42
WALTHAM,	16, 17	28, 29	30, 31	32-40	41	42
WOBURN,	22, 23	28, 29	30, 31	32-40	41	42
WORCESTER,	6, 7	28, 29	30, 31	32-40	41	42

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TABLE IX. Summary of Maintenance.

TABLE X. Interest Payments.

TABLE XI. Outstanding Indebtedness Classified by Character of Obligation — 1916.

TABLE XII. Relation of Indebtedness to Valuation — 1916.

TABLE XIII. Debt Transactions for 1916 Classified by Character of Obligation.

TABLE XIV. Sinking and Loan Fund Payments to the State — 1916.

TABLE XV. Method of Meeting Debt Requirements from Taxation — 1916.

TABLE XVI. Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
45-63	64	65, 66	67	71	72 (line 14)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 33)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 7)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 5)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 9)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 4)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 21)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 25)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 13)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 11)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 8)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 24)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 12)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 15)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 32)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 28)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 16)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 29)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 17)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 18)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 30)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 1)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 22)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 31)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 3)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 35)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 2)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 26)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 23)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 6)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 34)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 20)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 10)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 36)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 27)	73	74	75	79
45-63	64	65, 66	67	71	72 (line 19)	73	74	75	79

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TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1916.

TABLE III. Relation of Indebtedness to Valuation — 1916.

TABLE IV. Debt Transactions for 1916 Classified by Character of Obligation.

TABLE V. Sinking and Loan Fund Payments to the State — 1916.

TABLE VI. Method of Meeting Debt Requirements from Taxation — 1916.

TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington,	116, 117	131	132 (line 21)	135	136	137	141
Acton,	180, 181	271	—	282	287	290	293
Acushnet,	174, 175	271	277 (line 36)	281	287	288	293
Adams,	90, 91	130	132 (line 55)	134	136	137	140
Agawam,	146, 147	270	277 (line 5)	280	287	288	292
Alford,	260, 261	276	279 (line 168)	286	287	290	298
Amesbury,	102, 103	130	132 (line 3)	135	136	137	140
Amherst,	118, 119	131	132 (line 37)	135	136	137	141
Andover,	104, 105	131	132 (line 16)	135	136	137	141
Arlington,	88, 89	130	132 (line 23)	134	136	137	140
Ashburnham,	182, 183	271	277 (line 43)	282	287	288	294
Ashby,	228, 229	274	—	284	287	290	296
Ashfield,	224, 225	274	279 (line 160)	284	287	289	296
Ashland,	184, 185	272	277 (line 24)	282	287	289	294
Athol,	98, 99	130	132 (line 1)	134	136	137	140
Auburn,	156, 157	270	278 (line 76)	280	287	288	292
Avon,	180, 181	271	277 (line 39)	282	287	288	293
Ayer,	164, 165	271	277 (line 32)	281	287	288	293
Barnstable,	146, 147	270	279 (line 162)	280	287	288	292
Barre,	154, 155	270	278 (line 143)	280	287	288	292
Becket,	226, 227	274	—	284	287	290	296
Bedford,	206, 207	273	277 (line 19)	283	287	289	295
Belchertown,	182, 183	271	—	282	287	288	294
Bellingham,	184, 185	272	278 (line 120)	282	287	289	294
Belmont,	102, 103	130	132 (line 22)	135	136	137	140
Berkley,	224, 225	274	—	284	287	290	296
Berlin,	230, 231	274	—	284	287	290	296
Bernardston,	232, 233	274	279 (line 158)	285	287	290	296
Billerica,	158, 159	270	277 (line 12)	280	287	288	292
Blackstone,	116, 117	131	132 (line 60)	135	136	137	141
Blandford,	240, 241	275	278 (line 72)	285	287	290	297
Bolton,	234, 235	274	278 (line 149)	285	287	290	297
Bourne,	166, 167	271	278 (line 84)	281	287	288	293
Boxborough,	256, 257	275	279 (line 185)	286	287	290	298
Boxford,	236, 237	274	—	285	287	290	297
Boylston,	232, 233	274	278 (line 75)	285	287	290	296
Braintree,	100, 101	130	132 (line 58)	134	136	137	140
Brewster,	234, 235	274	278 (line 107)	285	287	290	297
Bridgewater,	100, 101	130	132 (line 68)	134	136	137	140
Brimfield,	228, 229	274	—	284	287	290	296
Brookfield,	182, 183	271	277 (line 35)	282	287	288	294
Brookline,	84, 85	130	132 (line 63)	134	136	137	140
Buckland,	198, 199	272	278 (line 123)	283	287	289	295
Burlington,	234, 235	274	277 (line 59)	285	287	290	297
Canton,	116, 117	131	132 (line 61)	135	136	137	141
Carlisle,	246, 247	275	278 (line 115)	285	287	290	297
Carver,	194, 195	272	278 (line 132)	282	287	289	294
Charlemont,	224, 225	274	—	284	287	289	296
Charlton,	178, 179	271	—	281	287	290	293
Chatham,	196, 197	272	—	283	287	290	294
Chelmsford,	122, 123	131	132 (line 52)	135	136	137	141
Cheshire,	200, 201	272	278 (line 109)	283	287	289	295
Chester,	208, 209	273	277 (line 49)	283	287	289	295
Chesterfield,	242, 243	275	279 (line 159)	285	287	290	297
Chilmark,	253, 259	275	279 (line 176)	286	287	290	298
Clarksburg,	220, 221	273	277 (line 41)	284	287	289	296
Clinton,	90, 91	130	132 (line 31)	134	136	137	140
Cohasset,	162, 163	270	278 (line 150)	281	287	288	293
Colrain,	188, 189	272	278 (line 128)	282	287	289	294
Concord,	108, 109	131	132 (line 6)	135	136	137	141
Conway,	216, 217	273	278 (line 134)	284	287	289	295
Cumington,	238, 239	274	279 (line 189)	285	287	290	297
Dalton,	152, 153	270	278 (line 152)	280	287	288	292
Dana,	236, 237	274	278 (line 94)	285	287	290	297
Danvers,	94, 95	130	132 (line 40)	134	136	137	140
Dartmouth,	120, 121	131	132 (line 50)	135	136	137	141
Dedham,	96, 97	130	132 (line 48)	134	136	137	140
Deerfield,	166, 167	271	277 (line 63)	281	287	288	293
Dennis,	190, 191	272	279 (line 164)	282	287	289	294
Dighton,	172, 173	271	278 (line 146)	281	287	288	293

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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Douglas,	178, 179	271	277 (line 42)	281	287	288	293
Dover,	224, 225	274	-	284	287	289	296
Dracut,	150, 151	270	278 (line 82)	280	287	288	292
Dudley,	148, 149	270	277 (line 16)	280	287	288	292
Dunstable,	254, 255	275	279 (line 184)	286	287	290	298
Duxbury,	186, 187	272	278 (line 108)	282	287	289	294
East Bridgewater,	152, 153	270	277 (line 2)	280	287	288	292
Eastham,	242, 243	275	278 (line 129)	285	287	290	297
Easthampton,	98, 99	180	132 (line 45)	134	136	137	140
East Longmeadow,	186, 187	272	277 (line 9)	282	287	289	294
Easton,	122, 123	181	133 (line 78)	135	136	137	141
Edgartown,	212, 213	273	278 (line 114)	283	287	289	295
Egremont,	240, 241	275	-	285	287	290	297
Enfield,	230, 231	274	-	284	287	290	296
Erving,	216, 217	273	278 (line 80)	284	287	289	295
Essex,	194, 195	272	278 (line 137)	282	287	289	294
Fairhaven,	112, 113	131	132 (line 43)	135	136	137	141
Falmouth,	152, 153	270	278 (line 77)	280	287	288	292
Florida,	248, 249	275	279 (line 173)	285	287	290	297
Foxborough,	152, 153	270	279 (line 188)	280	287	288	292
Framingham,	88, 89	180	132 (line 19)	134	136	137	140
Franklin,	110, 111	181	132 (line 2)	135	136	137	141
Freetown,	196, 197	272	278 (line 135)	283	287	289	294
Gardner,	86, 87	130	132 (line 27)	134	136	137	140
Gay Head,	262, 263	276	-	286	287	290	298
Georgetown,	182, 183	271	278 (line 71)	282	287	288	294
Gill,	226, 227	274	279 (line 169)	284	287	289	296
Goshen,	258, 259	275	278 (line 125)	286	287	290	298
Gosnold,	264, 265	276	278 (line 151)	286	287	290	298
Grafton,	112, 113	131	132 (line 46)	135	136	137	141
Granby,	230, 231	274	-	284	287	290	296
Granville,	232, 233	274	278 (line 139)	285	287	290	296
Great Barrington,	110, 111	131	133 (line 72)	135	136	137	141
Greenfield,	92, 93	130	133 (line 75)	134	136	137	140
Greenwich,	250, 251	275	279 (line 172)	285	287	290	297
Groton,	176, 177	271	278 (line 102)	281	287	288	293
Groveland,	174, 175	271	277 (line 6)	281	287	288	293
Hadley,	168, 167	271	278 (line 74)	281	287	288	293
Halifax,	238, 239	274	278 (line 131)	285	287	290	297
Hamilton,	188, 189	272	279 (line 181)	282	287	289	294
Hampden,	236, 237	274	-	285	287	290	297
Hancock,	244, 245	275	279 (line 186)	285	287	290	297
Hanover,	166, 167	271	277 (line 61)	281	287	288	293
Hanson,	192, 193	272	-	282	287	290	294
Hardwick,	154, 155	270	278 (line 93)	280	287	288	292
Harvard,	220, 221	273	279 (line 154)	284	287	289	296
Harwich,	178, 179	271	278 (line 142)	281	287	288	293
Hatfield,	168, 169	271	277 (line 25)	281	287	288	293
Hawley,	250, 251	275	278 (line 136)	285	287	290	297
Heath,	252, 253	275	-	286	287	290	297
Hingham,	120, 121	131	133 (line 74)	135	136	137	141
Hinsdale,	214, 215	273	279 (line 175)	283	287	290	295
Holbrook,	158, 159	270	277 (line 13)	280	287	288	292
Holden,	172, 173	271	277 (line 26)	281	287	288	293
Holland,	262, 263	276	278 (line 111)	286	287	290	298
Holliston,	164, 165	271	279 (line 174)	281	287	288	293
Hopedale,	168, 169	271	-	281	287	290	293
Hopkinton,	172, 173	271	277 (line 64)	281	287	288	293
Hubbardston,	222, 223	274	278 (line 100)	284	287	289	296
Hudson,	108, 109	131	132 (line 4)	135	136	137	141
Hull,	176, 177	271	277 (line 38)	281	287	288	293
Huntington,	204, 205	273	278 (line 122)	283	287	289	295
Ipswich,	112, 113	131	132 (line 20)	135	136	137	141
Kingston,	170, 171	271	279 (line 156)	281	287	288	293
Lakeville,	200, 201	272	278 (line 105)	283	287	289	295
Lancaster,	170, 171	271	279 (line 166)	281	287	288	293
Lanesborough,	222, 223	274	277 (line 53)	284	287	289	296
Lee,	148, 149	270	277 (line 34)	280	287	288	292
Leicester,	156, 157	270	277 (line 44)	280	287	288	292
Lenox,	158, 159	270	278 (line 113)	280	287	288	292
Leverett,	234, 235	274	-	285	287	290	297
Lexington,	118, 119	131	132 (line 15)	135	136	137	141
Leyden,	254, 255	275	277 (line 70)	286	287	290	298
Lincoln,	210, 211	273	277 (line 50)	283	287	289	295
Littleton,	214, 215	273	277 (line 5)	283	287	289	295
Longmeadow,	192, 193	272	277 (line 47)	282	287	289	294
Ludlow,	112, 113	131	133 (line 73)	135	136	137	141
Lunenburg,	196, 197	272	278 (line 90)	283	287	289	294
Lynnfield,	220, 221	273	278 (line 112)	284	287	289	296
Manchester,	160, 161	270	277 (line 51)	281	287	288	292
Mansfield,	116, 117	131	132 (line 41)	135	136	137	141
Marblehead,	104, 105	131	132 (line 36)	135	136	137	141
Marion,	202, 203	273	277 (line 46)	283	287	289	295
Marshfield,	192, 193	272	278 (line 140)	282	287	289	294
Mashpee,	260, 261	276	278 (line 95)	286	287	290	298

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Mattapoisset,	208, 209	273	277 (line 23)	283	287	289	295
Maynard,	108, 109	131	132 (line 53)	135	136	137	141
Medfield,	154, 155	270	279 (line 163)	280	287	288	292
Medway,	160, 161	270	277 (line 1)	281	287	288	292
Mendon,	228, 229	274	278 (line 106)	284	287	290	296
Merrimac,	180, 181	271	277 (line 8)	282	287	288	293
Methuen,	88, 89	130	132 (line 28)	134	136	137	140
Middleborough,	102, 103	130	132 (line 62)	134	136	137	140
Middlefield,	256, 257	275	-	286	287	290	298
Middleton,	210, 211	273	277 (line 52)	283	287	289	295
Milford,	90, 91	130	132 (line 34)	134	136	137	140
Millbury,	120, 121	131	132 (line 59)	135	136	137	141
Millis,	204, 205	273	277 (line 14)	283	287	289	295
Milton,	102, 103	130	132 (line 64)	134	136	137	140
Monroe,	258, 259	275	-	286	287	290	298
Monson,	124, 125	131	132 (line 49)	135	136	137	141
Montague,	104, 105	131	133 (line 76)	135	136	137	141
Monterey,	254, 255	275	278 (line 68)	286	287	290	298
Montgomery,	260, 261	276	278 (line 117)	286	287	290	298
Mount Washington,	264, 265	276	-	286	287	290	298
Nahant,	206, 207	273	278 (line 96)	283	287	289	295
Nantucket,	158, 159	270	278 (line 79)	280	287	288	292
Natick,	94, 95	130	132 (line 5)	134	136	137	140
Needham,	110, 111	131	132 (line 18)	135	136	137	141
New Ashford,	264, 265	276	278 (line 89)	286	287	290	298
New Braintree,	246, 247	275	278 (line 148)	285	287	290	297
Newbury,	198, 199	272	-	283	287	290	295
New Marlborough,	222, 223	274	279 (line 153)	284	287	289	296
New Salem,	238, 239	274	279 (line 187)	285	287	290	297
Norfolk,	214, 215	273	278 (line 147)	283	287	289	295
North Andover,	114, 115	131	132 (line 24)	135	136	137	141
North Attleborough,	98, 99	130	132 (line 29)	134	136	137	140
Northborough,	190, 191	272	-	282	287	290	294
Northbridge,	100, 101	130	132 (line 67)	134	136	137	140
North Brookfield,	160, 161	270	277 (line 55)	281	287	288	292
Northfield,	192, 193	272	277 (line 33)	282	287	289	294
North Reading,	210, 211	273	277 (line 20)	283	287	289	295
Norton,	168, 169	271	277 (line 67)	281	287	288	293
Norwell,	198, 199	272	278 (line 85)	283	287	289	295
Norwood,	96, 97	130	132 (line 32)	134	136	137	140
Oak Bluffs,	214, 215	273	278 (line 124)	283	287	289	295
Oakham,	244, 245	275	-	285	287	290	297
Orange,	118, 119	131	132 (line 33)	135	136	137	141
Orleans,	218, 219	273	-	284	287	290	296
Otis,	248, 249	275	279 (line 177)	285	287	290	297
Oxford,	154, 155	270	277 (line 56)	280	287	288	292
Palmer,	98, 99	130	132 (line 65)	134	136	137	140
Paxton,	246, 247	275	278 (line 97)	285	287	290	297
Peabody,	86, 87	130	132 (line 11)	134	136	137	140
Felham,	244, 245	275	278 (line 101)	285	287	290	297
Pembroke,	208, 209	273	278 (line 144)	283	287	289	295
Pepperell,	162, 163	270	277 (line 7)	281	287	288	293
Pew,	262, 263	276	279 (line 165)	286	287	290	298
Petersham,	236, 237	274	-	285	287	290	297
Phillipston,	250, 251	275	-	285	287	290	297
Plainfield,	252, 253	275	278 (line 118)	286	287	290	297
Plainville,	204, 205	273	277 (line 21)	283	287	289	295
Plymouth,	92, 93	130	132 (line 54)	134	136	137	140
Plympton,	240, 241	275	279 (line 157)	285	287	290	297
Prescott,	256, 257	275	-	286	287	290	298
Princeton,	232, 233	274	278 (line 121)	285	287	290	296
Provincetown,	145, 149	270	277 (line 27)	280	287	288	292
Randolph,	146, 147	270	277 (line 28)	280	287	288	292
Raynham,	190, 191	272	-	282	287	290	294
Reading,	108, 109	131	132 (line 10)	135	136	137	141
Rehoboth,	178, 179	271	-	281	287	290	293
Richmond,	242, 243	275	278 (line 127)	285	287	290	297
Rochester,	218, 219	273	-	284	287	290	296
Rockland,	106, 107	131	132 (line 51)	135	136	137	141
Rockport,	148, 149	270	277 (line 37)	280	287	288	292
Rowe,	250, 251	275	278 (line 116)	285	287	290	297
Rowley,	202, 203	273	278 (line 110)	283	287	289	295
Royalston,	230, 231	274	-	284	287	290	296
Russell,	220, 221	273	277 (line 11)	284	287	289	296
Rutland,	188, 189	272	277 (line 29)	282	287	289	294
Salisbury,	194, 195	272	277 (line 30)	282	287	289	294
Sandisfield,	242, 243	275	278 (line 119)	285	287	290	297
Sandwich,	200, 201	272	278 (line 91)	283	287	289	295
Saugus,	96, 97	130	132 (line 26)	134	136	137	140
Savoy,	244, 245	275	278 (line 83)	285	287	290	297
Scituate,	168, 169	271	277 (line 60)	281	287	288	293
Seekonk,	164, 165	271	279 (line 180)	281	287	288	293
Sharon,	172, 173	271	277 (line 54)	281	287	288	293
Sheffield,	188, 189	272	-	282	287	290	294
Shelburne,	202, 203	273	278 (line 138)	283	287	289	295

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Sherborn,	194, 195	272	278 (line 130)	282	287	289	294
Shirley,	176, 177	271	279 (line 161)	281	287	288	293
Shrewsbury,	162, 163	270	277 (line 17)	281	287	288	293
Shutesbury,	258, 259	275	-	286	287	290	298
Somerset,	156, 157	270	278 (line 103)	280	287	288	292
Southampton,	226, 227	274	277 (line 66)	284	287	289	296
Southborough,	186, 187	272	278 (line 99)	282	287	289	294
Southbridge,	88, 89	130	132 (line 39)	134	136	137	140
South Hadley,	122, 123	131	132 (line 30)	135	136	137	141
Southwick,	206, 207	273	279 (line 178)	283	287	289	295
Spencer,	114, 115	131	133 (line 71)	135	136	137	141
Sterling,	206, 207	273	278 (line 86)	283	287	289	295
Stockbridge,	186, 187	272	278 (line 73)	282	287	289	294
Stoneham,	106, 107	131	132 (line 9)	135	136	137	141
Stoughton,	106, 107	131	132 (line 13)	135	136	137	141
Stow,	218, 219	273	278 (line 92)	284	287	289	296
Sturbridge,	196, 197	272	-	283	287	289	294
Sudbury,	216, 217	273	277 (line 68)	284	287	289	295
Sunderland,	212, 213	273	277 (line 62)	283	287	289	295
Sutton,	162, 163	270	278 (line 133)	281	287	288	293
Swampscott,	106, 107	131	132 (line 7)	135	136	137	141
Swansea,	170, 171	271	279 (line 179)	281	287	288	293
Templeton,	150, 151	270	278 (line 87)	280	287	288	292
Tewksbury,	120, 121	131	133 (line 77)	135	136	137	141
Tisbury,	208, 209	273	277 (line 15)	283	287	289	295
Tolland,	262, 263	276	-	286	287	290	298
Topsfield,	216, 217	273	-	284	287	290	295
Townsend,	190, 191	272	278 (line 126)	282	287	289	294
Truro,	233, 239	274	278 (line 73)	285	287	290	297
Tyngsborough,	226, 227	274	277 (line 48)	284	287	289	296
Tyringham,	256, 257	275	278 (line 141)	286	287	290	298
Upton,	184, 185	272	279 (line 132)	282	287	288	294
Uxbridge,	146, 147	270	277 (line 40)	280	287	288	292
Wakefield,	92, 93	130	132 (line 12)	134	136	137	140
Wales,	254, 255	275	-	286	287	290	298
Walpole,	118, 119	131	132 (line 42)	135	136	137	141
Ware,	100, 101	130	132 (line 66)	134	136	137	140
Wareham,	122, 123	131	133 (line 69)	135	136	137	141
Warren,	150, 151	270	279 (line 170)	280	287	288	292
Warwick,	246, 247	275	-	285	287	290	297
Washington,	260, 261	276	-	286	287	290	298
Watertown,	86, 87	130	132 (line 17)	134	136	137	140
Wayland,	184, 185	272	278 (line 81)	282	287	288	294
Webster,	94, 95	130	133 (line 70)	134	136	137	140
Wellesley,	110, 111	131	132 (line 44)	135	136	137	141
Wellfleet,	228, 229	274	277 (line 58)	284	287	289	296
Wendell,	252, 253	275	-	286	287	290	297
Wenham,	222, 223	274	-	284	287	289	296
Westborough,	114, 115	131	132 (line 35)	135	136	137	141
West Boylston,	210, 211	273	278 (line 98)	283	287	289	295
West Bridgewater,	164, 165	271	277 (line 4)	281	287	288	293
West Brookfield,	212, 213	273	277 (line 10)	283	287	289	295
Westfield,	86, 87	130	132 (line 8)	134	136	137	140
Westford,	160, 161	270	278 (line 145)	281	287	288	292
Westhampton,	243, 249	275	279 (line 171)	285	287	290	297
Westminster,	198, 199	272	277 (line 69)	283	287	289	295
West Newbury,	200, 201	272	277 (line 65)	283	287	289	295
Weston,	174, 175	271	278 (line 104)	281	287	288	293
Westport,	156, 157	270	277 (line 31)	280	287	288	292
West Springfield,	94, 95	130	132 (line 14)	134	136	137	140
West Stockbridge,	212, 213	273	-	283	287	290	295
West Tisbury,	248, 249	275	-	285	287	290	297
Westwood,	202, 203	273	279 (line 155)	283	287	289	295
Weymouth,	90, 91	130	132 (line 57)	134	136	137	140
Whately,	218, 219	273	277 (line 45)	284	287	289	296
Whitman,	104, 105	131	132 (line 47)	135	136	137	141
Wilbraham,	170, 171	271	-	281	287	288	293
Williamsburg,	180, 181	271	277 (line 18)	282	287	288	293
Williamstown,	150, 151	270	279 (line 183)	280	287	288	292
Wilmington,	176, 177	271	277 (line 57)	281	287	288	293
Winchendon,	114, 115	131	132 (line 56)	135	136	137	141
Winchester,	96, 97	130	132 (line 38)	134	136	137	140
Windsor,	252, 253	275	-	286	287	290	297
Winthrop,	92, 93	130	132 (line 25)	134	136	137	140
Worthington,	240, 241	275	-	285	287	290	297
Wrentham,	174, 175	271	277 (line 22)	281	287	288	293
Yarmouth,	204, 205	273	279 (line 167)	283	287	289	295

